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NATIONAL MUNICIPAL LEAGUE

The League's Business

A. Leo. Weil.—The League regrets to report the death of A. Leo. Weil, one of its honorary vice presidents, on September 17th. Mr. Weil has been identified with the League's work for many years and his strong support will be greatly missed. He became a member of its executive committee in 1911 and one of its honorary vice presidents in 1924. He had long been interested in the cause of good government in his own city of Pittsburgh. He was president of the Voters League of that city—which had to its credit a series of graft disclosures and convictions and which secured a change in the charter of Pittsburgh reducing its unwieldy council of many members to a body of nine—from 1905 to 1911. Mr. Weil was also a member of the American Bar Association, the National Civil Service Reform League, and other organizations of a civic nature.

Officers of the League Elected.—The annual meetings of the National Municipal League and of its council were held on Wednesday evening, November 30th, at the Lord Baltimore Hotel, Baltimore, in connection with the forty-fourth annual National Conference on Government.

At the meeting of the council the nominating committee for new League officers presented a suggestion made by one of its members that no member of the council should succeed himself. The council voted unanimously to adopt this policy—which does not prevent a member of the council from being re-elected after the lapse of one year.

The officers chosen at the League's annual meeting are as follows (those in italics being elected for the first time): president, Clarence A. Dykstra, president of the University of Wisconsin; vice presidents: *Henry L. Shattuck* of Boston and Miss Marguerite M. Wells, president of the National League of Women Voters; treasurer, Carl H. Pforzheimer; honorary secretary, Clinton Rogers Woodruff; honorary vice president, Charles A. Beard, Henry Bruere, Horace L. Brittain, Charles O. Burlingham, Harry Woodburn Chase, Frederic A. Delano, John N. Edy, Samuel S. Fels, Mayo Fesler, Russell Forbes, A. R. Hatton, Frank O. Lowden, *Seabury C. Mastick,* Charles E. Merriam, William B. Munro, Frank L. Polk, Lawson Purdy, Chester H. Rowell, Murray Seasongood, Miss Belle Sherwin, Mrs. F. Louis Slade, Lent D. Upson, and *Richard Welling.*

The ten newly-elected members of the council, chosen for a three-year term, include: J. W. Esterline, Mrs. Walter S. Greenough, Allen H. Seed, Jr., Paul Kern, Norman MacDonald, Carl P. Herbert, Sidney B. Dexter, S. V. Norton, H. Barry McCormick, and George Fort Milton.

Carl H. Pforzheimer was chairman of the nominating committee; other members are Carter W. Atkins, Frederick L. Bird, John S. Linen, and Clarence E. Ridley. The ancillary committee appointed by President Dykstra at the meeting because of the absence of the members of the regular committee included Morris B. Lambie, chairman, William P. Lovett, and Allen H. Seed, Jr.

Subjects for 1939 Baldwin Prize Essay Contest Announced.—The National Municipal League has announced the following subjects for the 1939 Baldwin prize essay contest:

1. Population Trends and Changing Land Values as They Affect Planning in (any given city, county, region)
2. The Problems and Consequences Resulting from Federal Aid to Normal City Functions.
3. The Problem of Developing and Sustaining Effective Citizen Organization in (any given city or county)
4. Automobile Trailers—The Problems They Bring to the City.
5. The Effect of Tax Limitation Laws upon Local Government in (any given state, city, or county)
6. The Reorganization of County Government in (any given state)
7. Optional vs. Mandatory Legislation as a Means of Improving Local Government
8. The Problem of Overlapping Governments in (any given state or metropolitan area)
9. The Operation of the City Manager Plan in Small Cities
10. The Operation of the Manager Plan in (any given city or county)
11. The Operation of Centralized Purchasing in (any given city, county, or state government)
12. The Appointment of City Managers for a Definite Term (Most managers serve at the pleasure of the city council—would a definite term be more desirable?)
13. The Effect of the Depression on Local Government in (a particular area)
14. Nonpartisan Elections in American Local Government

(Continued on Page 575)

National Municipal Review

Editorial Comment

In Yonkers, Victory and Promise

THE voters of Yonkers, a community of 135,000 adjoining New York City, went to the polls on November 8th and adopted the council-manager plan. At the same time they determined to elect their new nine-man council by proportional representation.

For several reasons it was a remarkable victory, this adoption of a plan which political scientists consider ideal for cities from the standpoint of both maintenance of democratic control and efficiency of administration.

Twice within the past two years the proponents of the manager plan have been beaten in Yonkers, so presumably they didn't know how to win. Their opponents, on the other hand, were well versed in the intricacies of waging political campaigns and had a tradition of winning them.

The City Manager League had only about $2500 for a war chest and, due to some internal dissension, lacked the support of many community leaders who normally would be found within the ranks of those fighting for good government. For arguments they had "only" principles—supposedly not exactly effective ammunition with which to penetrate chronic mass indifference.

These seemingly ineffective forces faced the united opposition of three well organized political parties, practically all public employees (who, as usual, had been terrorized by specious warnings that there would be wholesale dismissals), and a reputed campaign fund which dwarfed the league's.

Added to these considerations were the fantastic "issues" raised by the politicians who, naturally enough, had no wish to relinquish their long-standing control. "Do you want your schools to be closed as they were in Dayton, a manager city?" they asked. The fact that this cry was wholly false as a manager plan issue because school districts in Ohio are not controlled by city administrations didn't bother them. "A city manager will deny your church property tax exemption!" they warned in handbills distributed to people leaving services the Sunday before election. They knew, of course, that state, not city, law provided exemption of church property.

These are but samples of the false claims made and the attempts to arouse religious and special-interest group fears. The same tactics were used in other cities in which the council-manager plan was an issue, despite the fact that the quarter-century-old manager plan has left its mark of sane, logical progress in nearly five hundred city halls to be judged by anyone interested in facts.

The Yonkers victory is significant in that it proves again that a small group of energetic people, adhering to principle and courageous enough to face apparently hopeless odds, *can win if they work hard enough.* Even more significant is the promise it provides that the manager plan, temporarily

slowed up during the depression years, is again on the march!

The bankruptcy of logical argument against the plan, this new proof that the average voter is capable of distinguishing truth from falsehood, and the encouraging sign that political amateurs who have only civic decency to offer as a reward *can* beat the spoilsmen again, all are good omens which will have their effect in many parts of the country.

Half a League Onward

THE National Municipal League ordinarily hesitates to toot its own horn. Dedicated to non-profit ideals for itself and good government for others, it prefers instead to sound the clarion for ideas, rather than for itself as a proponent of ideas.

Nevertheless, we feel justified now in doing a little pointing with pride. A conference on government has just drawn to a close, the forty-fourth of its kind to be held by the National Municipal League. Of it, the usual things might be said regarding "exchange of ideas by experts," "intellectual feast for local people," "inspiration and challenge." It is true that the conference on government is an institution unique in that it represents the cream of wisdom and knowledge and experience drawn together for the exchange and formulation of more knowledge and wisdom relating to the local democratic process. That is important, of course. But the very fact that the conference on government is forty-four years old might give pause to a worrier over current affairs. Is the League repeating the same truths year in and year out? Does it keep solving the same problems ad infinitum? Is it, in short, a modern institution pulsing with the affairs of today, or is it an aggregation of those who made their reputation years ago and have been living on it ever since?

The record of the proceedings of the conference on government does much to answer that question. Many were the forward-looking problems discussed at group sessions. These were valuable as any contribution to modern government is valuable. But perhaps the most impressive feature of the meeting was its new and alarmed, albeit thoughtful, emphasis on the preservation of democracy through public opinion.

The economic interpretation of politics notwithstanding, it cannot be denied that European dictatorships stand today on a foundation of enslaved public opinion. Gag rule prevails, and it has meant the extinguishment of all those truly democratic governmental manifestations for which our conferences on government work. Is it not then time to give serious attention to the preservation of free and informed public opinion here?

A round table session on public opinion and government with participants who are leaders in the press, the movies, the radio, and education, a banquet at which the principal speakers made concrete suggestions looking toward teaching principles of democracy, a movie session which illustrated the making of public opinion in one of our newest publicity and entertainment media: all these showed that the conference on government is more than ever a force with implications not only for the past of municipal government but also for its future.

Planning a Winning Campaign

By LESTER A. BLUMNER

Managing Editor, THE ADVERTISER

Opponents had said, "They can't win!" But they did win! Advertising and public relations expert, who was called from his managing editor's desk to direct the campaign for city management in Yonkers, New York, tells how it was done.

THIS was to be the fourth and last attempt to put over a city manager plan in Yonkers! Before the campaign was two weeks old, fully half of the handful of ward leaders and workers for the City Manager League took the campaign director aside and gravely told him that this would be their last campaign for a decent, efficient government in Yonkers.

The first attempt in 1925 had been soundly defeated, 9,279 to 5,603. Eleven years passed. In 1936 a second effort was beaten by 17,678 to 13,172. The following year, after bitter court battles, the city manager proposition again appeared on the ballot. This time the margin was reduced to 19,312 to 17,639. A hopeful sign!

A careful appraisal of prospects for the 1938 election, however, gave the picture a more somber hue.

Pierce Fredericks, the league's able volunteer statistician, shrewdly estimated the opposition's voting strength at 21,000 and reminded league members that at best only 60 per cent of the voters had actually voted on the city manager proposition in the last two elections when presidential and mayoral campaigns had brought out large blocs of Yonkers' normally "sleeping vote." Compared with a mayoral or a presidential election, a gubernatorial election is a third rate political attraction in Yonkers. The last one had brought out only 48,447 voters in 1934.

Even with a sharp increase in registration over the last gubernatorial year and an equal increase in the percentage of voters who actually voted on the proposition, the referendum faced defeat!

For this year the powerful incumbent Democratic organization, eager to crush the city manager movement once and for all, was determined to get out every opposition vote! Its quiet, undercover opposition of previous years gave way to a bitter, public declaration of war. A little pressure brought its political ally, the American Labor Party, into line with an almost equally vehement opposition.

The Republican organization took no such official stand, but GOP ward and district leaders who enjoyed satisfactory, if questionable, business and political relations with the administration Democrats, swung most of the organization into line against the referendum. Police and firemen who fought the proposition in the past received new, open support from the school teachers' organization. The city's two tabloid newspapers in headlines usually reserved for war blared out a campaign of lies and libel against the proposition.

To make matters worse, local businessmen, thoroughly intimidated by the city employees and the administration, dared not come out openly for the proposition. This left the sponsorship and support of the campaign in the hands of the "commuter" residents of the city, and damned it with the usually fatal political curse of being known as a "white collar" movement. Finally, only $2,500 was raised to bolster the efforts of the small body of workers in the city manager organization, in

contrast to the $25,000 or more to be spent by the opposition with its smoothly functioning, powerful vote-getting organization.

This was the picture six weeks before election.

Lacking a substantial war chest, the campaign director naturally turned to the building of an organization, enlisting workers to do the job for which dollars were not available.

Night after night, sandwiching the task between the necessary campaign conferences and routine, he accompanied the ward leaders through their districts, calling on signers of the referendum petition in the hope of enrolling them as workers.

VOLUNTEERS SECURED

Ward leaders who had been having difficulty in getting district leaders and workers were given a new technique for approaching their prospective helpers. Instead of spending a half-hour in polite conversation, leading apologetically to the subject of city managership, only to be turned down by the prospective worker, the ward leaders were urged to handle the interview in the following simple, direct vein:

"Mr. Soandso, you know that Yonkers needs lower taxes and decent, efficient government. And you know that a city manager form of government will accomplish just that. Can we count on you to help us in the fight for city manager?"

The simple approach more than doubled the ratio of "yes" answers. Those who refused usually were willing to donate as much as $10 when they were asked to contribute "postage stamps," "stationery," "part of an advertisement," or "half a week's wages for a stenographer."

The new workers were promptly assigned to distributing literature, enlisting other new workers, and getting neighbors whom they knew to be friendly to city managership to register and vote for the proposition. The ward organizations grew in a loose, informal way, supplemented by the equally fast-growing group of women throughout the city who were inspired by the galvanic "Wake Up Yonkers" meetings led by Mrs. H. T. Welty, the able, alert spark plug of the movement.

By election day the number of volunteer workers had grown to such an extent that 350 volunteer watchers were sent to the polls. Another 120 workers had telephoned every home in Yonkers, urging voters to vote "yes" on the proposition. Dozens more distributed literature and sample ballots just before and on election day.

With the ward organizations under way, the campaign director set about to accomplish (a) getting out the vote and (b) getting the citizens to vote on the question.

REGISTERING THE VOTERS

As the first part of a dual effort to get out the vote, the registration work was carefully planned and highly selective. With the valuable statistics of Mr. Fredericks as a guide, the work was concentrated in the pro-manager districts, with only appeals to individual petition signers and known city manager supporters in the districts that had been lost in previous elections. A third newspaper in the city, going to the better homes, was induced to use brief, bold face registration reminders in its editorial and news columns, and a registration advertisement was used in that paper, offering the service of the league in telling citizens when and where to register.

A direct mail appeal insured the full registration of city manager sympathizers and signers of the referendum petition. Naturally, the campaign director made no effort to deny the general

opinion that banner registrations would be brought out in the opposition strongholds. This belief spurred on the city manager workers and may have contributed to the opposition's feeling of security.

At the close of registration, these tactics had led to a registration of 62,204, or 14,000 more than the last gubernatorial election. The close fight between Dewey and Lehman contributed substantially to this turnout, of course.

The effect of the carefully planned registration work showed in the following figures: twenty-seven pro-city manager districts gained 1,821 in registration over 1937; nine pro-city manager districts lost 220 in registration; fourteen anti-city manager districts gained 320 in registration; thirty-four anti-city manager districts lost 1,233 in registration; one anti-city manager district neither gained nor lost.

In other words the pro-city manager districts gained sixteen hundred in registration. The anti-city manager districts lost nine hundred. Our carefully planned efforts were bearing fruit.

GETTING OUT THE VOTE

The campaign swung to the second objective—getting people to vote on the question. It was vital that the 60 per cent who voted on the question be increased if the referendum was to win, for with every one of the opposition's estimated 21,000 sure to vote "no," a mere handful of additional "no" votes cast by the chronic opponents of all state amendments and city propositions would defeat the proposition.

Modest daily and weekly newspaper advertising, citing the benefits of city managership in other cities, was used. On election eve, an ad cautioning citizens to watch for election frauds and asking them to notify the league of violations appeared in the paper. Combined with news stories of an appeal to the governor for an honest election, of the revelation of registration frauds, and league-inspired attacks by pastors on the opposition for a particularly scurrilous attempt to get votes, it is believed to have crystallized any wavering voters in the better sections of the city for the city manager plan. The success in turning the tables on the opposition's attempt to inject a church issue was particularly effective.

All through the campaign publicity and advertising were closely linked in the campaign director's plans. To advertising in the local paper was assigned the task of showing the desirability of a city manager government. Publicity, in the form of news stories, showed the undesirability of the existing form of government.

Invaluable publicity gained through the newspaper's accounts of Mrs. Welty's "Wake Up Yonkers" meetings served to make up for the loss caused by the lack of money for mass meetings and an adequate number of sectional meetings.

Following the local newspaper advertising in cost was a shrewdly planned tabloid-size circular, carefully laid out to preserve the interest-holding typographical features of a tabloid paper. This was distributed to every home in the city.

FOREIGN GROUPS REACHED

Careful thought was given the campaign in the foreign language districts, for it was the foreign language citizens who had voted most solidly against city manager in the past. Spot radio announcements in Italian from a New York Italian language station, Italian and Polish newspaper advertising and publicity, sound trucks with records made by a high pressure radio an-

nouncer in Italian and Polish, foreign language circulars and direct mail, costing in all about $200, resulted in startling gains on election day.

All the foreign language advertising and publicity, simple, direct, hammering away at the city's relief voucher system and capitalizing the loss of industries employing Poles, Hungarians, and Russians, as well as the drop in building construction affecting Italian carpenters, masons, etc., resulted in a net increase of 100 per cent in those districts on election day. Naturally, the foreign language advertising differed widely from the English, and even more widely among the various nationalities.

Although relief naturally was featured in all foreign language advertising and publicity, the theme of "no one knows how you vote" was featured even more prominently in the appeals to foreign language and native negro voters. The extraordinary prominence given this theme meant that many votes bought by the opposition were never delivered on election day, it is believed. Until this campaign, many of these voters actually believed that they had to vote as they were told because the election inspectors and party watchers could tell how they voted by the "click" of the machine, a belief encouraged by the party organizations.

Direct mail to wealthy homeowners, special literature for apartment house tenants, a last minute city-wide telephone campaign conducted by volunteers, prominent but inexpensive street banners, and an ingeniously effective piece for the merchants of the city were other vote-getters. Distributed personally to the two thousand merchants, this latter piece made a profound impression upon them and is given considerable credit for the support that this group gave the proposition on election day. More than that, a group of volunteer women workers, calling upon the merchants, received enough in contributions to cover the cost of the piece and leave a modest balance for the campaign treasury.

With his advertising and sales promotion experience, the campaign director prosaically enough had planned the campaign much as he would a major sales campaign. And like a sales manager, he had built his strong districts into stronger districts, knowing that the weaker sections would follow. They did.

And with a remarkably coöperative, sincere group of league officers, leaders, and members making up in willingness and ability what they lacked in experience, aiding him in executing policies, it was easy to measure progress in the campaign. On November 6th, he was able to estimate a "majority of 3,200 which would be reduced by as much as 300 or 400 in case of rain." It rained. The majority was 2,903. The vote was 24,072 to 21,169.

Frontier Town Manager, 1938 Model

MIRIAM ROHER

National Municipal League

Baie-Comeau, infant manager community in Canada, born into municipal life with a silver spoon in its mouth and a trained administrator to rear it.

THEY tell of the dead and gone frontier days, when men who had tired of their old lives—or men whose old lives had tired of them—pushed their lone way through wilderness to stop at some unmapped spot in the west where there might be gold or silver. There, in company with a growing number just like them, they would work at making sudden fortunes. But in the nights they would play at squandering such fortunes as they made. Then there would be drink, and "scarlet women," and pistol shots, and chairs flung through windows. And finally a group of vigilantes would set up a rough kind of order based on force.

It is a far cry from those old frontier days to the new. James Albert Whitaker, B.A., B.Sc., C.E., pioneer, painted a different picture when he came south to the old world—which would be the United States—a few weeks ago. He told of a spot on the farther shore of the St. Lawrence River, perched in the barely charted Canadian wilderness in the province of Quebec, Canada, ninety miles by water, five hundred miles by land to the nearest center of urban activity. There is no gold in this place but there is timber, and, for cut-over United States, timber is as good as gold.

Two years ago the Ontario Paper Company, which sells its products to two of the largest daily newspapers in New York City and Chicago, the *New York Daily News* and the *Chicago Tribune,* selected the spot as the new base of supplies. The population, not counting timber and members of the animal kingdom, was zero. But word was bruited about in employment-starved United States and Canada that work was to be had in this new outpost, and from every part of the continent they packed up and came with their household goods and their wives and children. That would be early 1937. Now, November 1938, 2,500 are there and the place has been named Baie-Comeau.

The early history of Baie-Comeau is in some respects a monument of dullness. Its score as regards scarlet women, drunken brawls, and easy murder is practically zero. Its population is respectability incarnate, skilled paper-workers and their families, 70 per cent of them pious French Canadian and Irish Catholics, the rest decent upright English, Scotch, and American Protestants. There is a meed of shopkeeping and professional gentry and company executives.

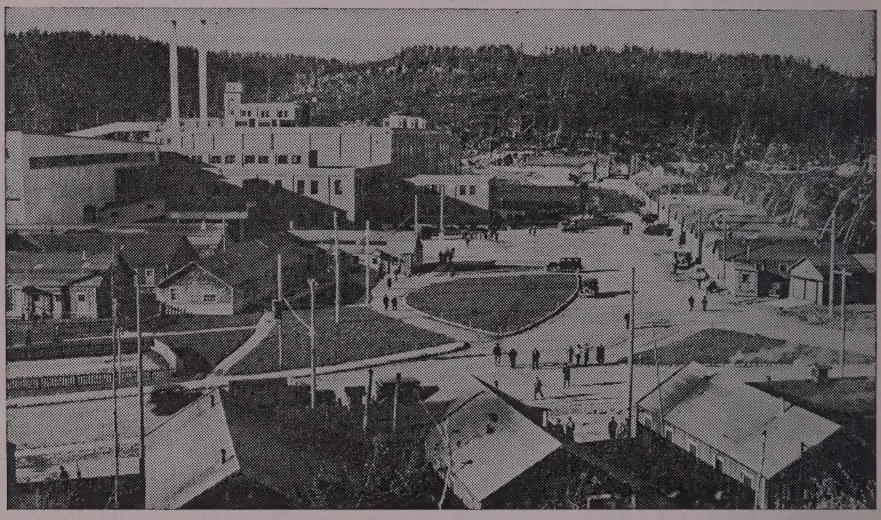
In the person of James Albert Whitaker is a good deal of the soul of Baie-Comeau. Mr. Whitaker is known as a public administrator and he is probably one of the few in the world who have full right to the title. Public administration runs in the Whitaker blood. He has been in municipal affairs all his life, his father and grandfather and great-grandfathers before him in England and in India. "I chose this profession," he told me, "in 1906 when I graduated and, after studying intensively to get command of the professional and technical knowledge required, took up the work of municipal administration for large development groups and industrial corporations."

On May 20, 1937, on application of

the paper company, the town of Baie-Comeau was granted a charter from the provincial parliament, and Mr. Whitaker came to take the position of town manager. It was not a question of restoring a semblance of order in an uncivilized shambles. It was, instead, a question of supervising the building of an up-to-the-minute community. Much older paper-making centers in more "civilized" sections of North America will take second or third place beside this frontier town. The plant built by the patron paper company is the most modern known to the mind of man, and the town is to match it in every respect. The town's 1937 budget for maintenance was $22,000; for 1938, $48,000; for 1939 it will be $65,000. The public debt is expected soon to reach $450,000. The figures reflect activity. Two fully equipped schools, one for Catholics, the other for Protestants, have recently been completed. These schools are up to the minute, with the latest in school construction and engineering. Health centers for both schools have been provided.

The sidewalks will be of permanent material, the streets will be paved (no wood and mud footpaths to be countenanced). There is a city health officer whose duties are listed (in a blue printed chart of the town's organization, dated November 1937) as

1. Quarantine officer
2. Food and dairy inspector
3. Fumigation
4. Sanitation



Plant Building of Ontario Paper Company and Temporary Camps, 1937-38, Baie-Comeau, P. Q.

This health officer is not a paper-worker who has a drag with the administration but a graduate M.D.

There is also a town engineer (C.E., Q.L.S.) among whose functions is the operation of a sewer system, collection of garbage (no back yard heaps in Baie-Comeau), maintenance of fire hydrants and hosehouses, repair and maintenance of streets and lanes. The town architect (M.R.A.I.C.) inspects buildings, gives technical advice, and prepares plans and estimates for all prospective builders. The department of public safety is headed by a man who received his police training in the

service of the provincial police and knows his job. City attorney (LL.B.), assistant town manager (C.E.), secretary-treasurer and assistant fill out the roll of department heads.

Although Manager Whitaker dispenses with a secretary (to save money), he follows the most elaborate course with regard to the town's future. One-man planning board, he has schemes afoot for permanent water supply, roads, and high schools as soon as the population gets old enough to need them. What the mind of man can devise in the way of physical concomitants, the manager implies, Baie-Comeau will have.

But will it also have democracy?

The question is apt, since for all its up-to-the minute improvements, its manager plan and fully equipped government, the town has been poured, so to speak, from the top. Through the funnel of American business enterprise has come the entire community, and if there are greased wheels it is easy to see where the grease came from. This first, efficiency-dedicated town council was named by the company in its application to the provincial parliament for a charter. Will the second, popularly-elected council be equally devoted to efficiency and, even if it is not, will not government improve through the infusion of greater democracy?

Manager Whitaker says yes. "The Canadian people are democratic and know the value of their democratic institutions." Then, too, Baie-Comeau's cultural life is an augury of great future good. Like the flowers of spring civic organizations have bloomed in this snow-locked community—men's clubs, women's clubs, religious clubs, even a suffragist movement, for the province is the only one which denies women the ballot for provincial elections. The town manager himself has anticipated the need for a real citizens' organization which will do the job that citizens' organizations have done in Toledo and Cincinnati to keep manager government and good government, and is planning evening classes for adults which will include civics. His recent trip to the States had a dual purpose: to attend the meetings of the International City Managers' Association in Boston, and to find out what makes citizens' organizations jell.

Baie-Comeau has had an auspicious beginning. Only two years old now, it has almost since birth enjoyed the best that civilization can give it in the way of government, economic foundation, and the material conveniences of life. It will be interesting to see how its future development differs from the development of frontier towns of the past.

THE LEAGUE'S BUSINESS

(Continued from Page 566)

15. Precedents for Single-House Legislatures (as recently adopted in Nebraska)
16. Present Status of the Town Meeting as an American Institution
17. The Record of the City Manager Plan During the Depression
18. The Effect of the Short Ballot Movement Upon the Operation of Democracy in America.
19. The Problem of Unemployment Relief in (any given state, city or county)

The prize of one hundred dollars has been awarded annually since 1911 to the author of the best essay on a subject connected with state or local government. It was originally contributed by the late Mrs. George Burnham, Jr., of Philadelphia, and is now being continued by her family, in memory of William H. Baldwin.

The contest is open to undergraduate students registered in a regular course in any college or university offering direct instruction in state or municipal government. The League will be glad to send full information regarding the contest to any person making inquiries.

HOWARD P. JONES, *Secretary*

Lesson by Kalamazoo

("The city of Kalamazoo, Michigan, has achieved the unusual distinction among American cities of staying out of debt and having a balance of a million dollars in the bank. Sound financing, under a city manager, has made this possible."—News item.)

Give a thought to Kalamazoo—
It knows that one plus one makes two;
It keeps its books the good old way,
And doesn't doubt what ledgers say.

It is the wonder of the land—
It balances the budget, and
It doesn't sit around and grin
At spending more than it takes in.

It has a strange idea of dough!
It believes in paying as you go;
In hearing of vast plans quite sunny
It even asks "But where's the money?"

Oh, Kalamazoo! Oh, Kalamazoo!
It passes up red ink for blue;
It never welcomes merrily
The prospect of insolvency.

It puts in office funny men,
Who say that five and five are ten;
They take a budget and then trim it—
They never say "The sky's the limit."

It likes the old time type of guy
Who often asks the question "Why?"
Before he'll ever dash to join
A movement costing lots of coin.

A city manager it has
Who doesn't like financial jazz;
There is no cry of "Throw him out!"
For asking "What's this all about?"

It thinks if it has parks galore
It needn't build a whole lot more,
At least until there seems a way
To get the wherewithal to pay.

It likes to use a little sense
On projects costly and immense;
And to a chance to go in debt
It has the nerve to say "Not yet!"

Beneath the manager there are
Good business men who do not bar
Discussion of arithmetic
With cries of "Aw, ya make me sick!"

It's learned to add and to subtract
With firm devotion to each fact;
And when it finds its budget low
It doesn't chirp "That can't be so!"

It doesn't say with lusty cheers
"We need not pay for this for years!"
It doesn't think it Tory stuff
To know when it has spent enough.

Oh, Kalamazoo! Oh, Kalamazoo!
I guess you simply can't be true!
It can't be that the U. S. A.
Would stand for a city like you today!

H. I. Phillips, in "The Sun Dial"
New York Sun, November 10, 1938

Municipal Subsidies for Public Housing

A comparison of the relative merits of tax exemption and cash subsidies as a means of municipal assistance for local housing projects.

By PAUL STUDENSKI

New York University

LOCAL governments are required under the Wagner housing act to render limited financial assistance to public housing projects, in addition to the aid rendered thereto by the federal government. This assistance may take the form of cash subsidies, exemptions of the properties from local taxation, tax remissions, or land grants. Of these four types of subsidy the last two are of little importance. Tax remission is an altogether unfamiliar device in American governmental practice and its advantages cannot be easily demonstrated: few municipalities will be inclined under the circumstances to experiment with it. The land grant type of subsidy will be impractical in most cases, for municipalities do not generally own lands suitable to housing projects.

Thus the choices open to municipalities are largely limited to cash subsidies and tax exemptions. The relative advantages and disadvantages of these two types of subsidy will undoubtedly be seriously debated during the next few years.[1]

Most proponents of public housing at this moment seem to favor the tax-exemption type of local subsidy. This preference appears to be an outcome of the fact that tax exemption has been furnished by municipalities for many years to governmental, religious, charitable, and educational properties and can, therefore, be more easily effectuated as a form of housing subsidy than some less familiar type. Yet a close analysis of tax exemption and its implications reveals the fact that because of certain peculiar characteristics, it is not as well suited to the conditions of public housing as it is to those of religious, educational, and charitable institutions.

The principal advantage of the tax-exemption type of subsidy over a cash subsidy, in the case of religious, educational, and charitable institutions, lies in the fact that it lends itself to automatic operation and may be granted unconditionally. Any property shown to be devoted to religious, educational, or charitable purposes is automatically placed on the list of tax-exempt properties. No standards of religious, educational, or charitable service to be performed by the owners of the subsidized properties are prescribed by the public authorities. The institutions in question are left free to manage their properties and to carry on their activities therein in such manner as they deem proper and exactly as if they had not received any subsidy. Thus the grants do not carry with them any form of government control.

The second advantage of tax exemption over a cash subsidy, in the case of the institutions mentioned, is its relative simplicity and uniformity. The exemption is given without discrimination and is complete in each case. It is not limited to poor institutions or variegated in accordance with financial

[1] A comprehensive report on the subject is at this moment under preparation by the Committee on Taxation of the Citizens' Housing Council of the City of New York.

need. Since the property tax is based on the assessed valuations of property, the subsidy extended under tax exemption is in all cases proportionate to the assessed valuations of the properties owned by the institutions. The tendency of each institution under this type of subsidy is to acquire the maximum possible amount of land and to construct the most elaborate type of buildings in order to secure the fullest possible advantage of the exemptions. As a result, the growth of property devoted in the community to worthy quasi-public purposes has been promoted.

The third advantage of tax exemption over a cash subsidy, in the case of such institutions, is its tendency to be permanent in nature. Once a property considered to be serving the approved purpose is placed on the exempt list, it automatically continues on that list from year to year, unless it passes into the hands of owners who use it for some other purpose—an eventuality that happens relatively seldom. There is no periodic termination, reconsideration, and renewal of the exemption. Since the institutions involved are relatively permanent in nature, the need for such reconsideration scarcely exists.

WHERE TAX EXEMPTION ADVANTAGEOUS

The peculiar features just described have made tax exemption an effective method of subsidizing properties of the institutions mentioned. For it is of paramount importance that these institutions, even though subsidized by the public authority, be free from its control. The grant of subsidy and the fixation of its amount should be automatic in their case. Neither must be left to the discretion of public officials. Otherwise discrimination as between different religious creeds, schools of educational thought, and types of benevolent or fraternal activity would inevitably creep into the grant of the subsidies. Tax exemption, as a subsidy, has met this test. Any other type of subsidy, in the case of these institutions, would have brought about the undesirable discriminations mentioned.

The basing of the subsidy, under the tax exemption plan, on the amount and assessed value of the property involved has worked to attract to the churches, educational, and other benevolent institutions, large gifts and endowments from wealthy citizens. It has been responsible, in part, for the fact that a substantial portion of private wealth, instead of being spent for extravagant consumption or the construction and maintenance of imposing private mansions, has been devoted to the erection of beautiful and spacious libraries, museums, universities, and other quasi-public buildings, which will serve the public for many years to come.

But tax exemption also possesses certain disadvantages. First of all, it is an indirect or concealed subsidy and hence is somewhat loosely administered. Since it involves no direct cash payments, the tendency of public authorities, and especially the state legislatures, is to regard tax exemption either as a costless subsidy or as no subsidy at all, and to display undue generosity in the extension of the exemption privilege to new classes of property. Not infrequently the eleemosynary nature of the purposes to which such properties are devoted is subject to serious doubt. As a result of this broadening of the classifications of exempt properties, the cost of the exemption to the public on non-exempt properties grows with extreme rapidity.

In the second place, tax exemption is an expensive and often wasteful form of subsidy, since it is granted without regard to need and is not related in amount thereto. Very frequently the institutions enjoying the exemption are scarcely in need thereof or at least do not need a complete exemption. For

some institutions have ample resources with which to pay at least a part of the taxes due on their properties; and these taxes could have been utilized by the municipality for more worthy purposes.

Compared with the advantages cited above, however, these disadvantages of this type of subsidy in the case of such institutions are relatively unimportant.[2]

TAX EXEMPTION DEFECTIVE AS HOUSING SUBSIDY

The circumstances with respect to public housing, however, differ fundamentally from those of religious, educational, and charitable institutions and require a very different type of subsidy. The very features of tax exemption which seem to be especially well suited to the conditions of the latter institutions seem to be especially ill suited to conditions of public housing. For its shortcomings, which are relatively moderate in the first mentioned instance, become very serious in the latter case. In the case of housing properties the subsidy must necessarily be adjusted to the financial status of the properties, i.e., the relation of their operating and fixed costs to their income. It must be given with great discrimination, be subject to a great many conditions, be closely controlled, and be flexible in nature, for it involves public action on a much wider scale than that involved in the subsidies to the other types of property, and it lends itself much more readily to abuse.

First of all, tax exemption is an inflexible subsidy. It will provide in the case of some housing projects excessive local assistance and in the case of others, insufficient. The assessed valuation of a housing project which measures the amount of the assistance rendered under tax exemption is not a sufficient index of the need of the project for assistance. This need depends on the prices paid, in the given project, for such things as land, materials, labor, and money; the rent-paying capacity of the tenants involved; and the competence of management. The amount of the subsidy should obviously be related thereto. Such correlation would be scarcely possible through recourse to the tax-exemption device. It is true, tax exemption could be modified, so as to be only partial in nature in cases where the financial condition of the project would permit of partial payment of the tax. Such adjustments, however, would not provide enough flexibility and, moreover, they would complicate the collection of the tax, generally.

In the second place, the tax-exemption type of housing subsidy will prove exceedingly expensive and burdensome in the event the housing program becomes extensive. The exemption will frequently amount to a subsidy of at least $30.00 a year or $2.50 a month, per room. These figures are based on the assumption that the assessed value per room would be $1,000, and that the tax rate would be 3 per cent. A subsidy of $2.50 a month per room would aggregate, in the case of a family occupying a four-room apartment, $120.00 per year. This obviously is a substantial sum. It may be excessive in the case of those houses in which a large proportion of the dwellers are able to pay the full or nearly full economic rent. On the other hand, this same subsidy may be totally insufficient in the case of houses inhabited by a preponderance of dwellers with extremely low incomes.

The burdens of the excessive subsidy which would thus be promoted under

[2] For a comprehensive discussion of the issues involved in the existing system of tax exemption see chapter X of the *Report of the New York State Constitutional Convention Committee on the Problems Relating to Taxation and Finance*, Albany, New York, 1938 (Volume X of the series).

tax exemption, in many cases, would fall upon the shoulders of tenants in non-subsidized dwellings whose rents would be increased as a consequence. For the city would tend to shift the taxes which should have been paid by the owners of exempt dwellings to the owners of non-exempt ones, with the result that the rents therein would rise. Yet, the tenants in these non-exempt dwellings would often be as poor as, or even poorer than, the tenants in the exempt dwellings. Thus, tax exemption would result in part in an unfair shifting of tax burdens from the shoulders of one class of the poor to those of another.

A point may well be reached in the operation of housing exemption at which the municipality would no longer be able to shift to non-exempt properties the taxes which should have been paid by the exempt projects. For the day may come when a considerable proportion of the population may live in publicly owned houses. The losses in revenue which the city would sustain from the exemption of a substantial volume of housing property from taxation would be too great to be made up by heavier taxation of the non-exempt properties.[3] Constitutional tax limitations and the resistance of the owners of non-exempt properties would prevent the requisite increases in the taxation of such properties. For the tax rates and assessments in many municipalities are already near the legal or economic limit. When the municipality is no longer able to shift to the non-exempt properties the costs of new tax exemptions, it must either reduce some of its services or seek additional financial assistance from the state. The unfortunate feature of tax exemption is that it lulls the city into a sense of false security, while it unnoticeably undermines its principal source of revenue.

[3]Under some proposals tax exemption in the case of housing properties would be limited to buildings. Land would be made taxable. This limitation, however, would not materially reduce the costs of the exemption. For in a well conceived project land will not cost more than one-fifth of the cost of the project. Assuming that the assessed valuations of the projects will reflect these proportions, it would follow that such partial exemptions would be only one-fifth less costly to the city than complete exemptions.

ADJUSTMENTS NECESSARY

In the third place, the municipal housing subsidy must necessarily be readjusted from time to time. During periods of prosperity the housing projects may not need as large a local subsidy as during periods of business depression, for the tenants thereof can pay during periods of prosperity, when they are employed more regularly, a larger proportion of the economic rent than they can during less prosperous periods. Tax exemption does not lend itself as readily and completely to such periodic readjustment.

In the fourth place, the municipal housing subsidy must be adjusted to the exact conditions of the costs of operation of a dwelling, including interest and amortization of the debt incurred in the course of its construction. It is impossible, at the time of the construction of a project, to foresee exactly what these costs will be and how extensive a subsidy will be required. Thus, tax exemption may, in the case of houses constructed on cheap land, at low cost, and with a substantial grant from the federal government, provide an excessive local subsidy. In the case of houses constructed under opposite conditions, it may provide an altogether insufficient local subsidy.

In the fifth place, a municipal housing subsidy must not be fixed permanently. It is hoped by all friends of the low rental housing program that eventually the costs of construction and operation of the houses will be materially reduced,

and possibly the incomes of the poorer classes will be raised, with the result that the need for subsidy may decline. Yet tax exemption, as already noted, tends to be permanent. Only in relatively few cases has tax exemption been proposed or provided for a limited period of time.[4]

In the sixth place, the grant of a municipal housing subsidy should be conditioned by the observance of certain standards of operation by the managements of the houses. There should be strict control by the public authorities over the operation of these properties, inasmuch as large investments of public funds are involved therein. The situation is very different in this respect from that of private religious, educational, and charitable institutions, which are financed entirely by private gifts or fees, and which, as stated, should be left free of government control. Tax exemption as a subsidy would not very readily lend itself, in the case of housing, to the promotion of such standards of service and exercise of such governmental control as is necessary in this case. It is not a flexible enough device.

Finally, the inducement which tax exemption as a subsidy offers, as described above, to the subsidized agencies, to acquire the most valuable sites and to construct most elaborate and monumental buildings in order to secure the benefit of the largest possible amount of subsidy, is not an advantage in the case of housing. Here the subsidy must promote economical acquisitions and constructions and check any possible tendency towards extravagance and conspicuous display.

[4]Such temporary exemptions have been provided in New York City in the case of so-called limited dividend housing projects. These exemptions run for a period of ten years and, moreover, are limited to the taxes on buildings. The projects accommodate mainly tenants belonging to the middle income group.

A cash subsidy by a local government to a housing project may take the form of either a capital grant or of annual grants, and may be fixed in either case in various ways. The capital grant, for example, may be fixed as a sum sufficient to cover a certain proportion of the total costs of the project, or it may be limited to the costs of the land.

ANNUAL GRANTS

The annual grants may be so fixed in each case as to cover the interest costs on a certain proportion of the debt chargeable against the project. Or they may be so fixed as to provide the difference between the rent required to meet all the fixed charges and operating costs and the rent which the tenants are able to pay. The grants may be financed either from the general revenue of the municipality or from certain specially designated and earmarked taxes. The financing of the annual grants from the general revenue is to be preferred, for it permits a more economical management of the grants and is in closer harmony with sound budgetary practice. But the general revenue of the municipality offering housing subsidies should be expanded by the addition thereto of new sources of revenue, either in the form of locally shared taxes or in the form of new municipal taxes, so that the burden of financing the subsidies should not fall to any large extent on the property tax. The earmarking of a revenue to housing purposes is of some advantage in the case of a new tax: it helps a municipality to overcome the opposition of the taxpayers to its introduction. This immediate advantage, however, is overbalanced in the long run by the inflexibility and other disadvantages of this expedient. It should, therefore, be resorted to only in extreme cases.[5]

[5]New York City, in providing for a spe-

The operation of the aforementioned types of annual cash subsidy may be simply illustrated. Let us take the case of a housing project having 1,000 rooms, costing the local housing authority $1,250,000 and assessed at $1,000,000. The annual tax at the rate of 3 per cent of the assessed value thereof would amount to $30,000. If the grant is fixed at an amount sufficient to cover the interest costs on one-half of the indebtedness incurred by the local housing authority on account of the project, it would amount, at 3¼ per cent interest, to $20,312 a year. The net tax contributions of the property to the city treasury in this case would be $9,688 instead of $30,000. Let us assume that the rent which will cover, in the case of this house, taxes and all the operating and fixed costs not covered by the federal subsidy, is $7.00 a month per room, but that the tenants can pay only $5.50 per room. If the subsidy is fixed as the difference between the required rent and the rent which can be charged, it would amount to $18,000 a year (1,000 rooms, times $1.50, times 12 months). The net contribution made by the housing project to the city treasury would be $12,000 in this instance. If we take the case of another housing project operated under the same cost conditions, but inhabited by tenants capable of paying the full rent of $7.00 per room, we will find that no subsidy would need to be furnished by the local government and that the tax contribution of this housing development to the city treasury would be the full amount of $30,000.

A cash subsidy meets the tests of a good municipal housing subsidy much better than tax exemption. It can be adjusted more readily than the other type of subsidy to the exact needs of a given housing development for assistance, the financial situation of the municipality, and the general, social, and economic conditions of the country at the moment. Cash subsidies are likely for this reason to cost less and to be more effective in the long run than tax exemptions. Since the costs of cash subsidies are undisguised, there is greater probability in their case than in that of tax exemptions that the local revenue systems will be readjusted in such a way that the burdens of the subsidy will fall upon other sources than the property tax, and will not be shifted to the poor tenants in non-subsidized houses.

Thus, for a number of reasons, cash subsidies as a form of municipal assistance to public housing are preferable to tax exemptions.

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cial subsidy for the benefit of local housing projects not enjoying a federal subsidy, has resorted to the expedient of an earmarked tax. Under an act passed by the legislature in 1938, it has introduced a tax on business occupancy, the proceeds of which are earmarked to the purposes of such a subsidy. The tax is levied at a rate of one dollar to six dollars per annum, depending on the amount of the annual rent. It is applied to all types of business occupancy, such as stores, lofts, factories, garages, offices, and the like. It is also applied to such sub-occupancies as telephone booths, slot machines, and other vending machines, billboards, concessions, desk space, and even safe deposit boxes used for business purposes. It is expected to yield a revenue of approximately $400,000 a year which will be sufficient, at an interest rate of 3 per cent, to support a capital subsidy of approximately $13,000,000. It is conceivable that the tax will be expanded if a larger revenue to furnish subsidies to strictly local projects is required.

St. Paul's Adjustable Salary Scale for City Employees

By SAMUEL E. TURNER, JR.
St. Paul Bureau of Municipal Research

Annual adjustment of wages in accordance with cost of living stands test of time; both civil employees and taxpayers assured a fair deal.

For sixteen years employees of the city of Saint Paul, numbering eighteen hundred, have received their compensation under a salary standardization plan based upon an annual wage adjustment according to the increase or decrease in the cost of living. The period during which this scheme has been in effect is one which would test the merits of this or any other wage payment system. An appraisal of St. Paul's practically unique method of compensating public employees is therefore pertinent at this particular time. Have there been increases as well as decreases in the compensation? Have there been flat wage cuts, which were so prevalent in many of our cities, forced upon the men and women working for the city? Has the base upon which salaries are determined been changed? Are the employees, the salary-fixing body, and the taxpayers still satisfied with this method of meeting personnel service costs? The answers to these questions are of paramount interest to any public body that is attempting to arrive at a more scientific salary scheme than is prevalent in most of our governmental units today.

In the year 1914 St. Paul organized its Civil Service Bureau. At that time various discrepancies in salaries for similar positions existed. Each department head[1] introduced a separate salary ordinance for his department, any increases or decreases being handled in the same way. After its organization the bureau's first recommendation to the council[1] was that certain maximum salaries be established for positions of a similar nature in the various departments. The members of the council accepted these recommendations and introduced salary ordinances for their departments, establishing maximum limits for the various positions, but in so doing did not bind themselves to adhere to any minimum rates of pay for these same positions. This agreement was reached in 1915 after a study had been made of the duties and service history of every city employee. Following this the bureau succeeded in setting up certain standard titles, grades, and rates of pay, both minimum and maximum, for the clerical service, which were adopted by the council. The bureau also recommended that the same thing be done for other city services.

In 1918 a uniform salary compensation schedule was adopted for a number of city departments. Fifteen standard rates of pay were set up with a minimum and maximum rate for each and the same rate assigned to positions of equal value. Provision was made for advancement from minimum to maximum. Some of the commissioners adopted this plan, but others continued to fix salaries and salary limits for their own departments by separate ordinances. As the bureau lacked the power to fix salaries, its hands were tied

[1]St. Paul is governed by the commission form of government under which each member of the commission is not only a member of the legislative body but administrative head of a city department.

though various expedients were used in order to keep at least some of the original uniformity.

While the fixing of salaries rested in the hands of the city council, various public officials attempted to convey the impression that the Civil Service Bureau was attempting to dictate the salary rates and the methods of arriving at them. Finally, to demonstrate the falsity of this premise to the taxpayers, the bureau recommended that the council itself prepare a salary scheme that would be agreeable to all of its members. The council's new ordinance prevailed for a while with frequent amendments to bring the employees' salaries up to the rising cost of living. However, this new ordinance was nullified by a number of separate ordinances which supplanted it.

SALARY STUDY MADE

In order to see what had happened to salaries after councilmen had again resorted to separate ordinances for their departments, a study was made of the rates for twenty-five titles in different services covering the period from February 1918, to April 1920, embracing 550 employees. This study showed that from August 1919 to April 1920 three of the titles had received a 53 per cent increase while one had remained the same as before. Others ranged between these extremes. To correct this situation another complete standardization with sixteen salary grades was worked out and introduced in August 1920, with the addition of a cost of living adjustment provision, as had been requested by a group of employees in 1918. This was similar in many ways to that now in use. A 60 per cent increase over the 1916 basic rate was to be given. Percentage increases were to be made adjustable in December of each year. The ordinance as drawn up was defeated; later, however, individual commissioners introduced similar ordinances for their own departments.

This then was the background for the present plan adopted in 1922. The plan is essentially the same as that which failed of adoption in 1920, the main differences being the addition of another basic rate, making the total seventeen instead of sixteen, and the change of the adjusted rate from an increase of 60 per cent of the 1916 base to 50 per cent of that figure. The ordinance as introduced and passed by the city council applied to positions in all of the city departments.

There were two important reasons for the adoption of this plan. The first of these was the wide discrepancy between the salaries paid to positions of the same calibre in the various city departments. The second was a feeling on the part of some of the city employees that the salaries paid for their positions were insufficient to meet the rise in prices that had taken place during and immediately following the World War. As a result of these conditions a number of problems had grown up. Because of discrepancies in salaries, much time was wasted by department heads in ironing out salary problems. Frequent requests for opinions from the corporation counsel made it necessary for him to devote a great amount of time to dealing with the situations that arose. Hard feelings developed on the part of all concerned as a result of many of these salary settlements. Something had to be done to alleviate all the discontent and wasted time that ensued. In conjunction with the second reason for the plan's adoption, two developments should be mentioned. First, the city employee opposed any reduction in his salary in times of depression because he was afraid it might take an unduly long time to reach his former status as living costs rose again. Secondly, the taxpayer had to shoulder

the burden imposed by failure to reduce salaries during depression years when he could least afford it.

The adjustable cost of living standardization plan as adopted in 1922 has remained in effect with substantially no changes until this year. During the year 1923 requests were received for the regrading of forty-three titles of positions. Seventeen of these were granted and thirteen were withdrawn. Attempts were made to get around the ordinance by means of this regrading but these attempts were unsuccessful because of a civil service ruling making regrading for the purpose of promotion impossible.

RATE ADJUSTMENT

The first two adjustments in the rates, those of July 1, 1924, and January 1, 1927, resulted in upward revisions of the basic rates for a total increase of three points, or 53 per cent above the 1916 figure. The first real test of the system, however, came on January 1, 1928, when it was necessary for those in the city service to take a cut of three points, setting the basic rate back to the 1922 figure. This was accomplished without complaint on the part of the city employees, a real test of the system. Another cut of three points followed on January 1, 1931, bringing the adjusted rate down to 47 per cent above the 1916 rate. This again was unequivocally accepted by the city employees.

A temporary setback, however, did take place in 1932 when a group of employees was able to convince the council that no downward adjustment of the basic rate should be made, following the moratorium suggested by President Hoover in 1931 to all employers. The council agreed but later was forced to reinstate the cost of living ordinance because of heavy tax delinquencies, and a new ordinance reducing salaries went into effect on June 1, 1932. From that time on things went along smoothly. There was another cut on January 1, 1933, of 10 points. Then on January 1, 1936, salaries were raised and continued to rise in succeeding years, as may be seen in table I.

TABLE I

Date of Change	Basic Entrance Salary	Percentage Increase to Offset Cost-of-Living Increase Since 1916	Senior Clerk Stenographer Adjusted Entrance Salary
Oct. 21, 1922	$80.00	50%	$120.00
July 1, 1924	"	52%	121.60
Jan. 1, 1927	"	53%	122.40
Jan. 1, 1928	"	50%	120.00
Jan. 1, 1931	"	47%	117.60
June 1, 1932	"	38%	110.40
Jan. 1, 1933	"	28%	102.40
Jan. 1, 1936	"	31%	104.80
Jan. 1, 1937	"	35%	108.00
Feb. 1, 1938	85.00	39%	118.15

Basically, therefore, there has been no change in the adjustable cost of living standardization scheme since it was introduced in 1922. At the present time the Civil Service Bureau classifies and grades all titles in the city personnel according to the type and value of the work performed. The council allocates to each grade in every service one of twenty-seven basic rates of pay depending on its value and importance to the city. All titles in the same grade and service receive the same rate. Grades of like value in different services receive the same basic rate. This basic rate is a minimum or entrance rate with provision for gradual advancement to a maximum rate. Increases to the extent of 5 per cent of the basic salary are granted for each six months of full-time service, provided that the work has been of a satisfactory nature. These increases must amount to a minimum of $5.00 per month. Not more than five are allowed in the same position. After five years of service in any position in the graded service there may be an ad-

TABLE II

COUNCIL STANDARD ENTRANCE SALARY RATES APPLIED TO SERVICES AND GRADES

From February 1, 1938, until December 31, 1938

Standard Rate No.	Basic Entrance Salary	Percentage Increase to Offset Cost-of-living Increase Since 1916	Adjusted Entrance Rate	SERVICES									
				Professional and Scientific	Sub-professional	Clerical, Administrative and Fiscal	Inspectional and Investigational	Building Care and Power Plant	General Maintenance and Automotive	Attendance	Fire	Police	Unclassified (Exempt)
				GRADES									
1	$ 37.50	39	$ 52.13	—	—	1	—	—	—	1	—	—	—
2	45.00	39	62.55	—	—	—	—	—	—	2	—	—	—
3	50.00	39	69.50	—	—	2	—	—	—	3	—	—	—
4	55.00	39	76.45	—	—	3	—	—	—	4	—	—	—
5	60.00	39	83.40	—	—	—	—	—	—	—	—	—	—
6	65.00	39	90.35	—	1	4	—	1	1	5	—	—	—
7	70.00	39	97.30	—	2	—	1	—	2	6	—	—	—
8	75.00	39	104.25	—	3	5	2	2	3	7	—	1	—
9	80.00	39	111.20	1	—	6	3	—	4	8	1	—	1
10	85.00	39	118.15	2	4	7	4	3	5	9	—	2	—
11	90.00	37⅞	124.10	—	—	—	—	—	6	—	—	—	—
12	95.00	36¾	129.90	3	5	8	5	4	7	10	2	3	2
13	100.00	35⅝	135.65	—	6	—	—	—	—	—	—	—	—
14	105.00	33⅜	140.05	4	7	9	6	5	8	11	3	4	—
15	110.00	33⅜	146.70	—	—	—	—	—	—	—	4	—	—
16	115.00	31⅛	150.80	—	8	—	—	—	9	12	5	5	—
17	120.00	30	156.00	—	9	10	—	—	—	—	—	—	3
18	130.00	30	169.00	5	10	11	7	6	10	—	6	6	—
19	140.00	27¾	178.85	—	11	—	—	—	—	—	—	7	—
20	155.00	25⅝	194.70	6	—	12	—	—	11	13	7	8	4
21	180.00	22¼	220.05	7	—	13	—	—	—	—	8	9	5
22	190.00	21⅛	230.15	—	—	—	—	—	—	—	—	—	—
23	205.00	20	246.00	8	—	—	8	7	12	—	—	—	7
24	230.00	16⅝	268.25	9	—	14	—	—	—	—	—	—	—
25	255.00	13¼	288.80	10	—	—	—	—	—	—	—	—	—
26	305.00	5½	321.80	11	—	—	—	—	—	—	—	—	8
*27	380.00	—	380.00	12	—	—	—	—	—	—	—	—	9

NOTE: The rate of compensation for grade 10 of the unclassified (exempt) service shall be a flat rate of $275.00 a month.

*Flat rate—Not entitled to adjusting or seniority increases.

ditional increase in salary of the same amount and subject to the same conditions. This latter increase does not apply to those whose position entitles them to the benefits of any pension fund or law to which the taxpayer contributes.

The basic rate originally chosen for each class of position was an amount considered equitable for living conditions prevailing in the year 1916, as it was the opinion of leading economists in the country that prices would return to the level prevailing in that year rather than to that of one of the pre-war years. This basic rate has been adjusted up or down in accordance with increases or decreases in the price scale indices, as indicated by the United States Bureau of Labor Statistics annual reports. The index is taken for Saint Paul when given, and for the city of the first class nearest Saint Paul in size when not given.

In order to best illustrate the way that the adjustable wage scale has worked out and the various adjustments that have been made in the rates throughout the years from 1922 to date, let us see what has happened to the salary of a senior clerk stenographer.

The adjusted rate above for senior clerk stenographer applies likewise to all other titles in grade 7 of the clerical administrative and fiscal service and is known as standard rate number 10.

The other rates and the grades assigned to them are set forth in table II.

As is evident from table II the grades receiving standard rate numbers 1 to 10 inclusive are given the benefit of the full percentage increase, or 39 per cent, as of February 1938, while those receiving standard rates 11-27 receive gradually reduced percentage increases reaching the zero mark in rate number 27, the theory being that those in the higher grades of the service are not so seriously affected by rises in the cost of living.

Recently another change in the system has been worked out. It was realized that between 1922—when the original adjustable wage scale went into effect—and the year 1938, there has been an increase in the standard of living of the average person. Consequently, it was deemed advisable to add to the cost of living increase granted on February 1, 1938, an additional $5.00 increase, as shown in table I. This flat increase, which applied to all of the basic rates, benefits the lower paid employees more, of course, on a percentage basis, than those in the higher branches of the service.

It is fair to state, in appraising the plan and its success during the years it has been in operation in the city, that it has stood the test of time. There have been both increases and decreases. At no time have horizontal cuts been made in disregard of the original plan. The system as worked out has proved satisfactory to all concerned. It has eliminated the discontent among city employees because of variations in the rates paid for similar work. It has assured the city employee a fair wage, regardless of the rise and fall of the cost of living. The employee has accepted reductions in his salary cheerfully, realizing that, when prices go up, his salary will do likewise. It has made department heads free from the constant pressure and demands for increases from employees, giving him more time for other duties and making fewer political enemies. The taxpayer has been given a fair deal too, as he is assured that expenditures for salaries and wages will be kept down in depression periods. All in all, the adjustable wage scale and salary standardization scheme insures a definite, equitable, and uniform plan for increasing and decreasing city salaries and wages in place of the haphazard method in effect heretofore.

New London, Connecticut, Fights a Hurricane

Efficient manager regime pulls city through crisis of major catastrophe and lays plans for permanent rehabilitation.

JULIUS ARTHUR OFFSTEIN

Yale University

LATE September brought a Caribbean hurricane which swung up the Atlantic seacoast to bring to New England death, disaster, and huge property losses. Caught and crushed under the full force of the catyclysm, lying almost equidistant between New York and Boston, was seacoast New London, Connecticut. This has been a council-manager city since 1921. It is primarily a commercial community of 32,000 inhabitants.

The storm struck New London at approximately 3:00 P.M., on Wednesday, September 21st, and raged for three full hours. The wind gauges broke at 120 miles per hour; unofficially the wind registered as high as 186 miles per hour. A raging fire broke out in the central business district during the midst of the gale even as a huge tidal wave was flinging ocean trawlers onto main streets, washing away hundreds of feet of roads, crumbling solid homes like paper cards, and sending eight feet of water into inner portions of the city.

Surviving the disaster was a brave and shaken people and a physically much-damaged city. Fortunately, only five people were killed: had the catastrophe struck during the summer season the toll at Ocean Beach alone might have run into the hundreds. Property damages amounted to from four to six million dollars—approximately 10 per cent of the wealth of the community was destroyed.

It was the greatest single natural catastrophe in New London's history.

Its people and its government were caught unaware. The task of meeting the immediate emergency and its resulting problems was left primarily in the hands of the city manager and his major subordinates.

IMMEDIATE ORGANIZATION AND PROBLEMS

John W. Sheedy, city manager since September 1936, was at the health building inspecting it for occupancy by the city when the storm struck. Attempts to reach the city hall by phone failed. It was four o'clock before he worked his way back to his office. He appreciated that a major catastrophe had struck the city though it was impossible to estimate the damage at that time. Three of his chief subordinates were not available: the assistant city manager was in Boston negotiating the sale of bonds, the police captain was at Bridgeport at a conference of police chiefs, the deputy fire chief was in the hospital. Fire was already raging in the business district.

Manager Sheedy immediately authorized the heads of his agencies to look for outside aid under his name. He authorized extra help and expenditures although legally a council meeting was necessary to do this: no council meeting could have been assembled in time to meet the emergency. Contact was made with the governor, requesting the calling out of the militia. The state health department was contacted and asked for aid. Surrounding fire companies and surrounding towns were contacted and asked to coöperate. Every one of the city's 250 employees was held on duty to assist in the crisis.

By 4:30 P.M. the manager was on his way to the scene of the fire, hoping to get a picture of the size of the problem. He immediately realized that the big problem was to check the fire and to prevent the looting of property. He moved around the fire area seeing that incoming fire companies were properly coördinated, handling meanwhile as best he could the business sent down from the office. By 3:00 A.M. he felt that the situation was well enough in hand to permit a four-hour nap. By 7:00 A.M. Manager Sheedy was back on the job.

The first big problem was to open lines of transportation and communication. Manager Sheedy authorized the hiring of four hundred men to begin clearing the streets after trying in vain to get WPA headquarters on the phone: WPA subsequently took over this expense. Every truck in sight was hired for the job and every militia truck was put into use.

The second big problem was health. The pressure in the water unit had dropped from fifty to four pounds because of a lack of power. There was great danger of an epidemic from unclean water. In conference with an engineer and a physician sent by the state government it was decided to notify all persons to boil their water and their milk. Since there was no newspaper or radio in operation the manager called upon the boy scouts, the militia, and other agencies to assist in distributing mimeographed instructions to the populace. Spoiled food was detected and condemned.

At 10:00 A.M. a brief council meeting, called by the manager, was held in his office. After a short summary of what had been done, the council voted emergency power to Mayor St. Germaine who immediately handed it over to Manager Sheedy. The council also authorized the manager's emergency acts; it voted unlimited power during the crisis; it voted a curfew law, a virtual martial law commanding everyone to be off the streets after 7:00 P.M. except persons with passes issued at police headquarters, by the manager, or at militia headquarters; it restricted the sale of liquor.

CÖORDINATION OF FORCES

By noon of the 22nd of September the manager had begun to coördinate all working forces. Three separate groups were set up: one dealt with the clearing of streets and highways; a second, dealing with health, was ordered to make an immediate survey of the city, especially in order to condemn dangerous food, check up on water, and reassure the citizenry; a third group was ordered to coöperate with the Connecticut Power and Light Company in solving the problem of a total absence of electrical power. To assist this last group the manager attempted to get privately owned power plants for temporary use by the city. Reports were coming in of profiteering in the sale of candles and flashlights, and an order was issued that continued practices would lead the manager to commandeer all supplies. Meanwhile, a diesel engine was set up to chlorinate the water and the fire pumps were used to build up water pressure in the mains. As much as possible an attempt was made to overcome the absence of electric power by replacement with gasoline engines.

By nightfall on this second day over one thousand men were engaged in the business of ministering to the emergency needs of the city.

For three days water was boiled before the restriction was lifted, and the curfew law was in operation all that time.

The whole of the administrative service, 250 strong, worked for the first

ten days following the crisis from 7:00 A.M. to 12:00 P.M. The various additional workers tended to shade off after the first week into smaller and smaller numbers. "Normalcy" was not attained until approximately two weeks following the disaster.

FIRE DEPARTMENT'S TASK

Three great problems needed urgent solution—fire, debris, police.

The conflagration which broke out in the midst of the storm in the central business district spread quickly to other portions of the city under the driving power of the hurricane. Two companies answered the first fire alarm at 4:30 P.M.—that is, two of the twenty-two full-paid members of the volunteer department, and their apparatus. Before the fire was under control over four hundred persons were engaged in fighting it, including all paid firemen, men from the U. S. Naval Base, the U. S. Coast Guard and the Coast Guard Academy, WPA men hired by the manager, members of the CCC, and private citizens, to say nothing of outside companies who had arrived to assist under the New London County coöperative agreement. The Goshen fire company arrived shortly after midnight after "chopping through thirty-two trees and taking over ten hours to go three and one-half miles."

The fire was brought under control at midnight, when a shift in the wind lessened the danger of sparks flying to other buildings. In all, over sixty-five buildings were destroyed or damaged, and a full block of business district was levelled to the ground. Damage was estimated at over one million dollars.

Fire Chief Shipman, trained in the New York Fire School, worked steadily without sleep for seventy-two hours. His deputy emerged from the hospital to fight the fire, but after a few hours he was again confined. The full-paid men of the department worked somewhat less than the chief, who was on duty eighteen hours a day for two weeks, fourteen hours a day for the following week. It was necessary to watch the smouldering remains of the buildings, tear down walls to make streets safe for civilians, clear the streets so that fire trucks would be able to reach new fires. The department did not return to normalcy for almost a month.

Hardly a street in the city was not blocked by fallen trees or debris. There was great danger that fire companies would be unable to answer calls unless one-way traffic at least could be provided for.

City Engineer George E. Waters began in the midst of the storm to plan for the work of clearance. His full department of over one hundred employees, several hundred men hired by the manager, men from the Coast Guard, the Submarine Base, and all private citizens willing to contribute effort were turned to the task of opening up the main traffic arteries. Some of the fallen trees were over two hundred years old, and measured up to one hundred feet high and over twelve feet around.

All main arteries were not open to traffic for over a week. Clearage of back streets is still going on.

Police Captain Babcock was in Bridgeport attending a conference for Connecticut police chiefs when the storm broke. He immediately tried to get in touch with his department to give orders for meeting the emergency and to discover what was being done. Two attempted phone calls somehow reached the city, and after giving instructions he immediately set out for home. On the way through New Haven he contacted National Guard officials and requested that the National Guard, of

which he is an officer, be called out, offering to take the responsibility for the action. The captain holds a law degree and was sure of his ground. He was able, by dint of hard labor, to travel the sixty-odd miles home in about twelve hours. Meanwhile, the emergency was being met.

POLICE AND FIRE FORCES AUGMENTED

The entire police force, of forty-two patrolmen, six sergeants, and a lieutenant, was put on duty. By 6:00 P.M., fifty men had arrived from the Submarine Base, and twenty-five of these were sent to aid the fire chief. By 7:00 P.M. the National Guard was on duty, with most of the 165 men which it furnished as a maximum. The Coast Guard sent fifty men, who were turned over to the fire chief. A staff of fifty men was expanded to several hundred.

The city's six square miles and 32,000 population is normally policed with twelve men, with the aid of automobiles, phones, and radios. These means of communication were now inapplicable. The police set up a three-point objective—to protect life and property, to detect fires (the fire alarm system was out of order), to give assistance to citizens and to make a careful survey of their needs. The entire city was divided into districts and turned over to patrols of two or three. By noon of September 22nd, Captain Babcock was able to begin releasing the emergency assistance. By that time the curfew law was in effect, and an adequate system had been worked out.

By 6:00 A.M. on September 22nd, messages were beginning to pour through from as far west as California and as far south as Florida. New London is the home of fashionable Connecticut College for Women and the Coast Guard Naval Academy, and parents were anxious to hear of the safety of their daughters and sons. Calls came in at the rate of thirty to forty an hour, and a sergeant of police was detailed to handle them. This business was finally turned over to the Red Cross.

By October 1st the additions to the police department had been withdrawn, and the department had returned to its normal order.

PERMANENT ORGANIZATION EFFECTED

Not until ten days after the storm was the city able to think seriously about permanent reconstruction and rehabilitation. In consultation with the mayor, the assistant city manager, and several important citizens a permanent organization was worked out by the manager.

The purpose of the permanent organization was to lay plans to reconstruct the city and to bring about in addition some much needed reforms. Heading the organization was the council and manager. Beneath it was the Committee on City Reconstruction, consisting of the council and manager, the board of finance, and the planning board. To assist the Committee on City Reconstruction there was set up a Committee of Seventy, consisting of the above-mentioned officers and leading citizens. The Committee of Seventy was divided into seven sub-committees, called sub-committees A to G, each of which consisted of a councilor, a member of the board of finance, and five leading citizens. It was between these sub-committees that the actual work of the city was divided.

Sub-committee "A" was delegated the task of investigating "the repair and rebuilding of damaged highways, including the widening and extension thereof and the replacement of public shade trees therein." Sub-committee "B" handled "the repair, reconstruction, extention, and improvement of the sewage dis-

(Continued on Page 622)

New Municipal Finance Provisions for New York State Constitution

Because of the many inquiries received by the National Municipal League regarding the new provisions on local finance in the constitutional amendments adopted by New York State voters on November 8th, the REVIEW has asked Major Henry J. Amy, executive director of the New York Citizens' Budget Commission, to make an analysis of these provisions. Major Amy was not only responsible for some of the proposals but rendered valuable assistance in drafting them.

The provisions on local finance are contained in a new article VIII in the New York State constitution devoted entirely to the subject of local finance.—EDITOR.

Section 1 continues in substance the present restrictions with respect to the lending or giving of money or property or credit in aid of any individual or private corporation or undertaking and the present authorization to provide for the aid and support of the poor. It also includes a provision, formerly contained in section 14 of article VIII, which authorizes public support and maintenance of inmates of charitable and similar institutions.

Section 2 prevents the contracting of indebtedness except for public purposes and limits the maturity of any indebtedness to the period of probable usefulness of the object or purpose for which the indebtedness is contracted. With certain exceptions in the City of New York, no bond issue may have a maturity in excess of forty years and, except for temporary borrowings, only serial bonds may be issued, to be redeemed in annual instalments, the first of which must be paid not more than two years after the indebtedness is contracted. No instalment may be more than 50 per cent in excess of the smallest prior instalment. *New* indebtedness may not be refunded for longer than the original period of probable usefulness and *existing* indebtedness may be refunded only with the approval of and subject to terms and conditions prescribed by the state comptroller, but not for more than twenty years beyond the date of refunding. The pledge of faith and credit is required for the payment of principal of and interest on all indebtedness.

In the City of New York, either sinking fund bonds or serial bonds, with a maximum maturity of fifty years, are authorized for the supply of water, the acquisition, construction, or equipment of rapid transit railroads, or the construction of docks, including the acquisition of land in connection with either.

An important new provision requires every county, city, town, village, and school district to make an annual appropriation for the payment of interest on all indebtedness, for the amounts required for the payment of the principal of all indebtedness except temporary borrowings, and for the redemption of all certificates issued in anticipation of taxes or other revenues and not retired within five years. In the event of failure of the appropriating authorities to make such appropriations, local fiscal officers are required to set aside, from the first revenues received in any fiscal year, a sufficient sum to provide therefor and any holder of municipal obligations may bring suit to compel such action. This provision should result in improving the credit of municipalities and in making possible lower interest rates.

Section 3 prohibits the creation of any municipal or other corporation (other than a county, city, town, village, school, or fire district, or a river improvement, river regulating, or drainage district established or supervised by the Department of Conservation), with the power to contract debts and to levy or require the levy of taxes or assessments on real estate, but permits the creation of improvement districts in counties and towns provided any debt contracted by such districts shall be considered a part of the county or town debt. It also forbids any such corporation now existing to contract any new debt without the consent of the city, town, or village of which it is a part and requires that any debt so contracted shall be considered a part of the debt of the city, town, or village.

Section 4 continues the present 10 per cent debt limitation, with certain exceptions, applicable to counties and cities, and extends its application to include towns and villages. Effective January 1, 1944, except for the City of New York and the county of Nassau, the limitation is reduced to 9½ per cent for cities and 9 per cent for counties, towns, and villages. Effective January 1, 1949, these latter limitations are further reduced to 9 per cent and 8 per cent respectively.

A new provision requires these limitations to be based, not upon the current year's assessed valuations, as at present, but upon the five-year average of the current year's and the four preceding years' assessed valuations. This will have the beneficial effect of stabilizing the annual debt-incurring power by preventing large increases in that power in periods of increased assessed valuations and corresponding reductions in periods of declining values.

DEBT PROVISIONS

Section 5 provides certain exclusions from the debt limitations prescribed in section 4 for counties, cities, towns, and villages. It continues to exclude certificates or other evidence of indebtedness issued in anticipation of the collection of taxes or other revenues. It makes state-wide the present exclusion for cities of indebtedness contracted to provide for the supply of water.

It makes possible, subject to legislative action and authorization by the Appellate Division of the Supreme Court, exclusion of indebtedness contracted by any county, city, town, or village for a public improvement or service which yields annually revenues sufficient to meet all operating expenses and debt service charges. But no such indebtedness may be excluded in any year if the revenues of the preceding year shall not have been sufficient for those purposes. Such exclusion is now possible only in the City of New York.

A new provision authorizes the issuance of serial bonds by any county, city, town, or village which now maintains a non-actuarial pension or retirement system which lacks reserves to provide for its liabilities, but limits the amount of any such bond issue to an amount sufficient to provide for the payment of liabilities actually accrued at the date of issuing such bonds, on account of present pensioners and their dependents and prior service of active members. Such bonds may be excluded from the debt computation, but the debt service charges shall be within the 2 per cent tax rate limit. Any pension or retirement fund for which bonds are so issued must thereafter be maintained on an actuarial reserve basis with current payments to the reserve adequate to provide for all current accruing liabilities.

Section 6 continues the present exemptions of $10,000,000 in the cities of Buffalo and Rochester and $5,000,000 in the city of Syracuse for the cost of public improvements which are required to be financed by assessment upon local property.

Section 7 deals with special exemptions affecting only the City of New York. It changes the provision with respect to the exemption of tax notes issued for the payment of current operating expenses. The present constitution places no limit upon the amount of such notes which may be issued until the city has reached its debt limit and then permits exclusion of tax notes not exceeding one-tenth of 1 per cent of the assessed valuations. The new provision requires tax notes in excess of one-tenth of 1 per cent to be charged to the debt margin under any circumstances. It continues the present provision with respect to the exemptibility of indebtedness contracted prior to January 1, 1910, for dock purposes, subject to legislative action and approval by the Appellate Division of the Supreme Court.

EXEMPTIONS FOR RAPID TRANSIT

An important change has to do with the special $300,000,000 exemption, now in section 10-a of article VIII, for indebtedness contracted for new rapid transit facilities after January 1, 1928. Originally this was not intended to be construed as a revolving fund. The city comptroller, however, has recently so construed it and has increased the debt margin under this section by approximately $53,000,000, the amount of bonds previously issued and exempted under this section and since retired. The new provision makes perfectly clear that this $300,000,000 is a one-time exemption and leaves the present debt margin thereunder, inclusive of commitments for which bonds have not yet been issued, at about $16,500,000.

Section 8 continues the present stipulation that no indebtedness valid at the time of its inception shall thereafter become invalid by reason of the operation of any of the provisions of this article.

Section 9 continues the existing provision with respect to termination of the power of counties wholly included within cities to contract indebtedness.

Section 10 deals with the limitations on the

power to levy taxes and in several respects is a vast improvement over the present provision. The present 2 per cent limitation applicable to cities of over 100,000 population and counties containing such cities is continued. Effective January 1, 1944, this limitation is made applicable to all cities and villages. With respect to cities of not more than 100,000 population, and villages, the legislature is given power to exclude from the 2 per cent limitation the taxes required for educational purposes.

The five-year average of assessed valuations applicable to determination of debt-incurring power is also made applicable to determining the taxing power. This will make more uniform the annual taxing power of municipalities and prevent abnormal increases or decreases in the permissible tax levy. The immediate effect in the City of New York will be a reduction in the taxing power by an amount estimated to approximate $900,000 in the fiscal year 1939-1940.

TAXING FOR DEBT SERVICE

An all-important change concerns taxes required for debt service on short-term borrowings, which, in the 1938 New York City budget, amount to $27,750,000. It has been the practice throughout the years in the City of New York and elsewhere to include these taxes within the 2 per cent tax limitation. There are those, however, who contend that the present constitution gives unlimited taxing power with respect to all debt service and that the taxes required to service the short-term debt may be levied in addition to the 2 per cent permitted for operating expenses. The amendment specifically gives unlimited taxing power for debt service on all indebtedness, but limits the taxes which may be levied for operating expenses to an amount equal to 2 per cent of assessed valuations, less the amount of taxes actually levied for debt service on the short-term debt and for serial bonds issued for pension funds referred to in section 5.

Another important change specifically limits the amount of taxes which may be levied on real estate to 2 per cent of the assessed valuations of real estate. The present constitution permits taxes amounting to 2 per cent of the assessed valuation of the real and personal estate and does not specifically limit the taxes on real estate to 2 per cent.

Section 11 is entirely new, primarily made necessary by the requirement of the New York City charter for an ultimate approach to the pay-as-you-go method of financing certain capital improvements. The charter requires the city to levy taxes currently for such purposes, beginning wth 2 per cent of the cost in 1939 and increasing at the rate of 2 per cent yearly thereafter, with a resultant gradual decrease in the taxes required annually for debt service. This section authorizes the exclusion from the tax limitation of the amount of taxes so required annually in New York City or elsewhere but, as an offset, requires that, in the case of any improvement financed in whole or in part through exempt taxes, whatever part of the cost of any such improvement is financed through current taxes shall be deemed to be indebtedness to the same extent and in the same manner as if the improvement had been financed entirely by contracting indebtedness.

Although this provision may permit increases in exempt taxes in the earlier years, the result throughout the period of redemption of any bond issue will be a net reduction in the exempt taxes which may be levied, since the sum total of taxes currently levied and future taxes levied for debt service will be less than would be required were the entire cost of the improvements to be financed through exempt taxes levied for debt service. The limitations contained in this section and the advantages of the pay-as-you-go principle offset this one objection.

Section 12 reserves to the legislature the right to further restrict the power of municipalities to contract indebtedness or to levy taxes, except for debt service on indebtedness theretofore contracted.

Comparative Tax Rates of 294 Cities, 1938

Present year's assessed values and property tax rates show slight increase over 1937 figures.

By ROSINA MOHAUPT

Detroit Bureau of Governmental Research

THE average tax rate of 248 comparable American cities reporting in 1938 and 1937 again shows a small increase, continuing the trend of 1937 and 1936—the increase amounting to sixty-five cents per $1,000 of assessed value. There was also a slight increase in assessed values—1 per cent over 1937—probably due to new building, including that promoted by the federal government, now being placed on the assessment rolls. It is apparent, however, that there has been sufficient depreciation or obsolescense in other property to offset any significant increase due to new building. It may be said that this is the fourth year during which assessed values of urban property have remained practically stationary.

TABLE 1

COMPARISON OF ASSESSED VALUES AND AVERAGE ADJUSTED TAX RATES OF ALL UNITED STATES CITIES REPORTING IN TWO SUCCESSIVE YEARS

Years	*Assessed Values Per Cent of Increase or Decrease*	*Average Adjusted Tax Rate, Amount Increase or Decrease*
1937-38	+ .8%	$+.65
1936-37	— .3	+.82
1935-36	+ .1	+.61
1934-35	—1.8	—.19
1933-34	—6.4	+.71
1932-33	—8.1	—.57

This year several changes have been made in the method of presenting the annual table of tax rates of cities. First, the *actual* tax rate levied per $1,000 of assessed value is reported, rather than the tax rate on a uniform 100 per cent basis used in the past. The rate used is that shown on the tax bill (if on $1,000 valuation); hence it prevents confusion on the part of persons checking a local situation.

Second, the estimated ratio of assessed value to true cash value is shown, in place of the former "estimated ratio of assessed value to legal basis of assessment." In most cities, the legal basis is 100 per cent of true value, hence this ratio is the same as the ratio of the assessed value to legal basis. But in some states, the legal basis is less than 100 per cent, hence questions have arisen as to what the assessed to true value ratio is in such cities. It is thought that the change will clarify the presentation.

The adjusted tax rate remains the same. In making comparisons in this commentary, it has been necessary in some cases to recompute the 1932 and 1937 figures for certain cities due to the changes in method of presentation.

One difficulty encountered is the rather common practice of two assessing units using different ratios of assessed to true value. This is especially true where there are separate city and county assessing bodies. For simplicity in presentation in this tabulation, a composite figure or weighted average of the different ratios is shown, rather than the separate ratios. Therefore, in using these data, the ratios for some cities are not reported by any single unit, but reflect the effect of the several assessing practices. It is a sad commentary on American procedure that interpretation of the general property tax law is so loose that it is possible under a single state law to use more than a single assessing ratio.

The population figures are those reported for the 1930 census. There have been some objections to the continued use of these figures, but the usual practice of computing increases during interim census periods, on the basis of growth of the preceding decade, is not considered valid due to the depression and the fact that the population of the country is becoming more stationary. Undoubtedly, many of the smaller cities are penalized by the use of the 1930 figures, but from such studies as have been made, it is apparent that for the majority of the cities these figures are as good as any which could be used.

Only a few of the column headings of the tabulation need be discussed. The Canadian assessed valuations include business and income assessments when they are subject to the same tax as real property, but not all provinces use this type of tax. The date the tax is levied is shown for the city only, excluding other taxing units. The same is true of the number of installments in which the city tax is payable. Even in such cases, only a simplified version is indicated for the complex systems of tax payment which some cities use. Special taxes, other than city, school, county, and state, are included with one of these four classifications, although this practice has caused some dispute regarding the units to which they are added. In general an effort has been made to follow a consistent practice, upon the advice of persons qualified to give a decision. In this tabulation, all inconsistencies of previous years have been reconciled and uniform treatment given all. The copious footnotes applying to special taxes are to clarify local situations.

The ratio of assessed value to true cash value has been a bugaboo since this tabulation was started in 1922. Fortunately, in recent years there has been a trend on the part of state tax commissions to assume some supervision over this ratio as in Illinois, New York, California, Washington, and in other states where the estimates of the county assessors are published by the state tax commissions. While this gives a standard for these states in some cases, unfortunately it is a fragile reed on which to rely as so few samples are taken to determine the ratio. In a majority of the cities, the figure reported is clearly an estimate which sometimes is not supported by even a careful appraisal of the local situation. In some cases, where the tax laws make it mandatory to assess at 100 per cent of true value, the assessor reports this figure, although admitting in private conversation that it is erroneous, and the ratio should be lower. Because of the widespread differences in tax laws and assessing practices, the *adjusted* tax rate, with all of its iniquities, still is the best basis of evaluation.

HIGH AND LOW RATES

The effect of the differences in the estimates of the ratio of assessed to true value is shown in the following table II, which gives the highest and lowest tax rate, both unadjusted (as reported on the tax bill), and adjusted, which might also be termed as the *effective* rate if all properties were assessed at a uniform 100 per cent of true cash value basis. This is, however, only an approximation, as many cities have no facilities to compute this ratio correctly, and also the ratio is seldom valid for *all* properties in the same unit of government. This table excludes the seventeen Canadian cities and three American cities which were not entirely complete.

The unadjusted or total actual tax rates of the 274 American cities range from $13.35 in Wheeling, West Virginia, to $117.38 in St. Petersburg,

TABLE II

RANGE OF 1938 TAX RATES—274 AMERICAN CITIES

Population Group[1]	City	Rate	
I	*Unadjusted Rates*		
	Chicago, Ill.	$87.30	High
	Philadelphia, Pa.	26.25	Low
	Average	38.65	
	Adjusted Rates		
	Boston, Mass.	41.30	High
	San Francisco, Calif.	19.36	Low
	Average	28.67	
II	*Unadjusted Rates*		
	Minneapolis, Minn.	100.25	High
	Washington, D. C.[2]	17.50	Low
	Average	43.08	
	Adjusted Rates		
	Jersey City, N. J.	47.54	High
	Washington, D. C.[2]	15.75	Low
	Average	29.68	
III	*Unadjusted Rates*		
	Duluth, Minn.	109.39	High
	Dayton, Ohio	15.80	Low
	Average	39.77	
	Adjusted Rates		
	Lowell, Mass.	48.80	High
	Canton, Ohio	12.23	Low
	Average	27.65	
IV	*Unadjusted Rates*		
	Atlantic City, N. J.	56.37	High
	Wheeling, W. Va.	13.35	Low
	Average	36.72	
	Adjusted Rates		
	Atlantic City, N. J.	56.37	High
	Wheeling, W. Va.	9.35	Low
	Average	25.90	
V	*Unadjusted Rates*		
	St. Petersburg, Fla.	117.38	High
	Steubenville, Ohio	14.20	Low
	Average	40.42	
	Adjusted Rates		
	Phoenix, Ariz.	50.49	High
	Steubenville, Ohio	11.36	Low
	Average	26.64	

[1]The United States Census groups cities according to population as shown in the accompanying tabulation.

[2]Excluding Washington, which receives a substantial contribution from the federal government, Cincinnati is low in group II cities: its unadjusted rate is $21.78; its adjusted rate, $17.42.

Florida. The average rate for all cities is $39.19. Adjusted tax rates vary from $9.35 in Wheeling, to $56.37 in Atlantic City, with an average rate of $26.90. The classified property tax in West Virginia which provides that homesteads shall be levied at half of the full rate and certain personal property at one-quarter of the full rate, together with a twenty-mill tax limit on the full rate, gives Wheeling an average rate which is the lowest of all cities.

As has been pointed out in a previous tabulation, the wide range in both total and adjusted rates indicates the lack of uniformity in the administration of the general property tax. However, the average rates in the various groups are more logical amounts, and comparisons should probably be limited to the population groups and the country as a whole rather than extended to individual cities.

Table III shows a comparison of the tax rates of the cities reporting in both 1937 and 1938 by population groups.

Last year the group I cities showed an increase of $1.88 in the adjusted tax rates over 1936, but this year the group shows the smallest increase of the five categories. The group II cities now show the highest increase—$1.70 in the adjusted rates, Newark and Jersey City being responsible for a considerable part of the increase.

Continuing the comparison of the rates, table IV shows the changes since 1932 of 220 comparable American cities reporting in 1932, 1937, and 1938.

TABLE III

COMPARISONS OF 1938 AND 1937 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 248 AMERICAN CITIES

Population Group	Average Unadjusted Rates per $1,000 of Assessed Value			Average Adjusted Rates per $1,000 of Assessed Value		
	1938	1937	Increase	1938	1937	Increase
I	$38.65	$38.40	$ .25	$28.67	$28.39	$ .28
II	43.08	40.75	2.33	29.68	27.98	1.70
III	38.59	37.99	.60	27.22	26.50	.72
IV	37.18	36.77	.41	25.83	25.06	.77
V	38.92	38.28	.64	25.75	25.31	.44
Total	38.53	37.90	.63	26.49	25.84	.65

TABLE IV

COMPARISON OF 1932 AND 1938 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES FOR 220 AMERICAN CITIES

Population Group	*Average Unadjusted Rates per $1,000 of Assessed Value*			*Average Adjusted Rates per $1,000 of Assessed Value*		
	1938	*1932*	*Increase*	*1938*	*1932*	*Increase*
I	$38.65	$35.29	$3.36	$28.67	$24.89	$3.78
II	43.08	39.18	3.90	29.68	26.91	2.77
III	38.74	37.56	1.18	27.31	25.53	1.78
IV	35.07	35.26	— .19	26.02	24.80	1.22
V	39.51	38.99	.52	26.19	25.33	.86
Total	38.16	37.30	.86	26.80	25.30	1.50

While this study deals with a single source of municipal revenue, although the oldest and most productive, it is evident that the larger cities are faced with a future none too bright. This, coupled with small increases in population, gives no great hope that "everything will come out all right as soon as the present economic difficulty has passed." Some of the larger cities apparently are on the road to bankruptcy of some type, or must radically change their ways—long term financial planning, reduction of present services rendered, adoption of standards of business efficiency, state subsidization, and utilization of some of the organization and administrative devices urged for many years by students of government are indicated.

Data on homestead exemptions have been included in the tabulation for the past two years. Few cities in this tabulation, however, have a form of homestead exemption which results in any serious change in the burden of the real property tax. Studies based on a comparison of average figures of cities under homestead exemption laws with those of other cities, produce such erratic results as to make conclusions unwarranted. It is apparent that valid conclusions of its effect on revenues from the property tax can be drawn only from the study of the application of specific homestead exemption laws.

It is evident that the larger cities have had the greater problems of financing during the six-year period—the increase in the adjusted tax rates almost follows a "law"—the larger the city, the larger the increase in tax rates during periods of economic depression. This matter will be discussed later in connection with the assessed values.

ASSESSED VALUATIONS

Of course, an increase in tax rates, together with an increase in assessed values, would indicate a trend toward a heavier burden of the general property tax, which would mean increased expenditures financed by the property tax.

TABLE V

COMPARISON OF 1938 AND 1937 PER CAPITA ASSESSED VALUATIONS FOR 248 COMPARABLE AMERICAN CITIES

Population Group	*1938*	*1937*	*Per Cent Increase 1937-1938*
I	$1,703	$1,693	.06%
II	1,466	1,471	— .3
III	1,179	1,153	2.25
IV	1,279	1,271	.6
V	1,175	1,163	1.0
Total	1,467	1,455	.8

TABLE VI

PER CAPITA ASSESSED VALUES FOR 220 COMPARABLE AMERICAN CITIES—1932-1938

Population Group	*1938*	*1932*	*Per Cent Decrease*	*Increase in Adj. Tax Rate $1,000 Ass. Value*
I	$1,703	$2,083	18.2%	15.2%
II	1,466	1.634	10.3	10.3
III	1,188	1,375	13.6	7.0
IV	1,325	1,509	12.2	4.9
V	1,180	1,320	10.6	3.4
Average	1,483	1,759	15.7	5.9

(Continued on Page 622)

COMPARATIVE TAX RATES OF 294 CITIES FOR 1938

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

		1930 Census	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
	Group I																	
	Population 500,000 and over																	
1	New York, N. Y.[1]	6,930,446	$16,650,297,794	100	—	Jan. 1	Apr. 1	May 1	2	$23.12*	$ 5.15*	$ 1.03*	—	$29.30	92	$26.96		1
2	Chicago, Ill.[2]	3,376,438	2,073,976,391	66	34	Jan. 1	May 1	June 1	2	50.50	30.20	6.60	N	87.30	37	32.30		2
3	Philadelphia, Pa.[3]	1,950,961	3,456,332,857	75	25	Jan. 1	Jan. 25	July 1	1	17.00	9.25	N	N	26.25	90	23.63		3
4	Detroit, Mich.[4]	1,568,662	2,466,928,943	75	25	July 1	Aug. 1	Aug. 15	2	19.00	7.75	5.47	N	32.22	100	32.22		4
5	Los Angeles, Cal.[5]	1,238,048	1,362,464,440	86	14	July 1	Nov. 1	Dec. 5	2	17.10	16.10	21.20	N	54.40	50	27.20		5
6	Cleveland, O.[6]	900,429	1,184,233,400	88	12	Jan. 1	Apr. 2	May 19	2	13.53	10.02	4.75	N	28.30	80	22.64		6
7	St. Louis, Mo.	821,960	1,038,618,322	90	10	Apr. 13	Sept. 15	Jan. 1	—	17.50	8.70	N	1.50	27.70	85	23.55		7
8	Baltimore, Md.[7]	804,874	1,959,566,194	55	45	Jan. 1	Jan. 1	Aug. 1	—	20.48	5.12*	N	2.30	27.90	100	27.90		8
9	Boston, Mass.	781,188	1,550,407,500	93	7	Jan. 1	July 1	Nov. 1	2	26.02	10.04	2.33	2.91	41.30	100	41.30		9
10	Pittsburgh, Pa.[8]	669,817	1,098,861,670	100	—	Jan. 1	Jan. 1	Apr. 1	12	15.48	11.25	8.00	N	34.73	85	29.52		10
11	San Francisco, Cal.[9]	634,394	823,882,608	—	—	July 1	Oct. 17	Dec. 5	2	31.91	6.80	N	N	38.71	50	19.36		11
12	Milwaukee, Wis.[10]	578,249	846,913,405	91	9	Jan. 1	Jan. 1	Feb. 1	1	14.90	11.64	9.68	.36	36.58	95	34.75		12
13	Buffalo, N. Y.[11]	573,076	965,467,590	96	4	July 1	July 1	Aug. 1	2	22.83	6.91	7.85	.21	37.80	83	31.37		13
	Group II																	
	Population 300,000 to 500,000																	
14	Washington, D. C.[12]	486,869	1,252,897,029	94	6	July 1	Sept. 1	Oct. 1	4	17.50	—	N	N	17.50	90	15.75		14
15	Minneapolis, Minn.[13]	464,356	246,995,015	82	18	Jan. 1	Jan. 1	June 1	2	52.22	25.10	13.16	9.77	100.25	35	35.09	$4,000[13]	15

* = Estimated. N = None.

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[1]**New York City.** Separation of total tax rate of $29.30 is estimated on the basis of appropriations. Varying rates are levied on the several boroughs for local improvements, the rate shown being that for Manhattan Borough. State rate is included in county rate when not stated separately in New York cities.

[2]**Chicago.** The 1937 valuation and tax rates, payable late in 1937, are reported. The city rate includes sanitary district rate of $6.40 and park district rate of $9.10. County rate includes forest preserve rate of $1.00. There is no state tax on real property in Illinois.

[3]**Philadelphia.** Assessed value includes $873,223,449 so-called "money at interest" and "vehicles to hire" taxed at eight-tenths of one per cent (8 mills). The city rate includes cost of county government which is consolidated with the city. Rate shown is rate on realty.

[4]**Detroit.** There is no state tax on real property in Michigan. County rate shown is the 1937 rate.

[5]**Los Angeles.** County rate includes $4.00 metropolitan water district and $2.10 flood control rate. There is no state tax on real property in California.

[6]**Cleveland.** In all Ohio cities realty assessment includes public utilities valuation. Tangible personal property (included in valuation reported) is taxed at same rate as realty but at 50 to 70 per cent of its value; intangible personalty (not included in valuation reported) is taxed either on income or valuation at classified rates. There is no state tax in Ohio on property.

[7]**Baltimore.** There is no county rate. There are four rates on real property—full, suburban, rural, and new annex; all rates at less than full rate are increasing to reach full rate in 1939. Intangible personalty, amounting to $743,426,720 of the total assessed value, is taxed the limited and classified fixed rates of $1.88 to $10.00 per thousand. School rate estimated on basis of appropriations.

[8]**Pittsburgh.** City rate is average of $20.60 on land and $10.30 on buildings. In Pennsylvania cities tangible personal property is not subject to city rate except as noted. Intangible personal property not included in assessed values in Pennsylvania cities is subject to a 4-mill state and a 4-mill county rate.

[9]**San Francisco.** City is combined with county. Valuation reported excludes solvent credits of $147,912,757 taxed at one-tenth of one per cent (one mill).

[10]**Milwaukee.** City rate includes $2.09 for retirement of Milwaukee's share of the Metropolitan sewerage area debt.

[11]**Buffalo.** City rate includes (as in prior years) $.76 for school debt service.

[12]**Washington, D. C.** Congress appropriated $5,000,000 for the District of Columbia for 1938. Intangible property ($575,472,070 not included in assessment reported) is taxed at one-half of one per cent. City rate includes school rate.

[13]**Minneapolis, St. Paul, Duluth.** *Homestead exemption:* Minnesota statutes provide for five classes of property, assessed at varying bases of true value. Platted real estate is assessed at 40 per cent, except the first $4000 of homesteads which is assessed at 25 per cent; unplatted real estate is assessed at 33 1/3 per cent, except the first $4000 of homesteads which is assessed at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent, and 33 1/3 per cent respectively. Beginning in 1938, the first $4000 of true value of homesteads will be exempt from state taxes entirely, except for debt service on debt incurred prior to the passage of this law. The average valuation for all classes for Minneapolis is 35 per cent; for St. Paul, 38 per cent; and for Duluth, 35.5 per cent. Both rates and valuations are shown as set by authorities, and not on 100 per cent of true value basis.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
16	New Orleans, La.[14]	458,762	494,741,692	73	27	Jan. 1	Jan. 1	Feb. 1	2	21.50	7.00	4.50	5.75	38.75	71	27.58	1,000[14]	16
17	Cincinnati, O.[15]	451,160	812,677,550*	90	10	Jan. 1	Dec. 1	Dec. 20	10	10.60	7.83	3.35	N	21.78	80	17.42		17
18	Newark, N. J.[16]	442,337	895,856,772	77	23	Jan. 1	Feb. 1	Feb. 2	4	28.88	8.84	5.36	3.02	46.10	100	46.10		18
19	Kansas City, Mo.[17]	399,746	520,591,600	75	25	May 1	June 1	Oct. 1	1	15.00	14.00	7.20	1.50	37.70	77§	29.14		19
20	Seattle, Wash.[18]	365,583	239,452,626	78	22	Jan. 1	Feb. 7	June 1	2	20.41	13.50	13.90	3.60	51.41	47	24.16		20
21	Indianapolis, Ind.[19]	364,161	513,247,930	73	27	Jan. 1	Jan. 1	May 2	2	12.50	10.00	8.00	1.50	32.00	75	24.00		21
22	Rochester, N. Y.[20]	328,132	616,976,385	100	—	Jan. 1	Jan. 1	Feb. 1	4	17.61	9.73	9.71	—	37.05	88	32.60		22
23	Jersey City, N. J.	316,715	586,927,589	95	5	Jan. 1	Feb. 1	Feb. 1	4	25.72	9.08	9.65	3.09	47.54	100	47.54		23
24	Louisville, Ky.[21]	307,745	423,098,464	73	27	Sept. 1	May 1	May 1	—	16.90	6.70	4.60	1.71	29.91	85	25.42		24
25	Portland, Ore.[22]	301,815	269,917,550	90	10	Dec. 1	Mar. 15	Mar. 16	4	25.10	14.50	15.30	2.10	57.00	55	31.35		25
	Group III																	
	Population 100,000 to 300,000																	
26	Houston, Texas[23]	292,352	293,438,150	83	17	Jan. 1	June 1	Jan. 1	—	20.00	12.00	9.70	4.90	46.60	47§	21.90	3,000[23]	26
27	Toledo, Ohio	290,718	435,000,000*	91	9	Jan. 1	Feb. 15	Apr. 15	2	8.13	8.02	2.85	N	19.00	85	16.15		27
28	Columbus, Ohio	290,564	354,232,340	79	21	Jan. 1	Feb. 15	Apr. 30	2	6.90	8.10	3.00	N	18.00	80	14.40		28
29	Denver, Colo.[24]	287,861	355,643,010	70	30	Jan. 1	Mar. 1	Mar. 2	2	18.10	15.90	N	4.50	38.50	80	30.80		29
30	Oakland, Cal.[25]	284,063	259,836,757	86	14	July 1	Nov. 1	Dec. 5	2	19.70	16.30	16.30	N	52.30	50	26.15		30
31	St. Paul, Minn.[13]	271,606	134,652,994	82	18	Jan. 1	May 31	June 1	2	41.11	22.02	25.30	9.77	98.20	38	37.32	4,000[13]	31
32	Atlanta, Ga.[26]	270,366	370,791,329	67	33	Jan. 1	May 1	May 1	3	11.90	5.10	14.00	5.00	36.00	59§	21.38	2,000[26]	32
33	Dallas, Texas	260,475	277,182,950	72	28	Oct. 1	Oct. 1	Nov. 30	2	17.10	7.50	7.50	4.90	37.00	52	19.24	3,000[23]	33
34	Birmingham, Ala.[27]	259,678	160,359,773	83	17	Sept. 1	Oct. 1	Jan. 1	—	11.50	6.50	11.50	6.50	36.00	35	12.60	2,000[27]	34
35	Akron, Ohio[28]	255,040	269,374,720*	74	26	Jan. 1	Dec. 20	Feb. 15	2	14.08	11.64	2.76	N	28.48	50	14.24		35
36	Memphis, Tenn.[29]	253,143	283,042,425	88	12	Jan. 1	May 1	Sept. 1	4	14.80	6.50	8.80	.80	30.90	85	26.27		36
37	Providence, R. I.[30]	252,981	492,496,400	83	17	Oct. 1	Oct. 1	Oct. 24	4	14.28	9.72	N	N	24.00	100	24.00		37
38	San Antonio, Texas	231,542	210,394,790	77	23	June 1	Apr. 1	June 1	5	19.00	10.00	6.50	4.90	40.40	65§	26.31	3,000[23]	38
39	Omaha, Neb.	214,006	241,330,080	77	23	Jan. 1	Jan. 1	Mar. 1	2	15.00	14.00	5.64	3.16	37.80	70	26.46		39
40	Syracuse, N. Y.	209,326	370,425,785	100	—	Jan. 1	Jan. 1	Feb. 1	4	19.78	8.52	5.00	.21	33.51	100	33.51		40

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[14]**New Orleans.** Figure shown in county tax rate column is levee and flood reparation rate. City rate includes cost of county government—there is no county rate. The legal basis of assessment for city and school purposes is 85 per cent; for state and levee purposes, 100 per cent of true value. It is estimated that assessments actually are 80 per cent of true value. Assessment ratio shown is the weighted average of these three figures. *Homestead exemption:* In Louisiana applies to state and parish taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is $2,000 of assessed value. In 1938 only $1,000 of assessed value was exempt.

[15]**Cincinnati.** Assessed value includes $80,000,000 of estimated tangible personal property.

[16]**Newark.** In New Jersey cities the state rate includes a school tax (Newark, $2.83; Camden, $2.92; Atlantic City, $2.94; Kearny, $2.89; Bloomfield, $3.18; West New York, $2.86; Plainfield, $3.19) 90 per cent of which is returned to local school units.

[17]**Kansas City.** There is an additional tax rate (not included in rate reported) of $2.50 on land only for city park maintenance.

[18]**Seattle.** The legal basis of assessment in Washington is 50 per cent. County rate includes $1.00 for port of Seattle.

[19]**Indianapolis.** County rate includes $3.10 for township poor relief.

[20]**Rochester.** State rate included in county rate.

[21]**Louisville.** State rate is average of the 50-cent rate on realty and the $5.00 rate on personalty.

[22]**Portland.** City rate includes dock and port rates of $2.41 and $1.40 respectively.

[23]**Houston.** County rate includes $2.29 navigation district rate. *Homestead exemption:* First $3,000 of assessed value of homesteads exempt from state tax only.

[24]**Denver.** City rate includes cost of county government which is consolidated with city.

[25]**Oakland.** County rate includes $2.40 municipal utility district (water), $.50 regional park district, and $.10 mosquito abatement rate.

[26]**Atlanta.** Assessed value and city and school rates are 1937 figures. *Homestead exemption:* First $2,000 of assessed value of homesteads exempt from state, county, and school district rates except for debt service on debt incurred previous to act.

[27]**Birmingham, Mobile.** The legal basis of assessment in Alabama is 60 per cent of true value. The rates shown are actual rates. *Homestead exemption:* First $2,000 of assessed value of homesteads exempt from state tax only.

[28]**Akron.** City rate includes Metropolitan Park Board rate of 12 cents.

[29]**Memphis.** City rate includes $1.10 for city parks and $.30 for library.

[30]**Providence.** There is no county government in Rhode Island. Intangible personalty ($294,618,700 not included in assessed value) is taxed $4.00 per thousand.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
—	Honolulu, Hawaii[31]	202,923	150,614,431	73	27	Jan. 1	June 20	June 21	2	29.24	—	N	N	29.24	73	21.35	3,250[31]	—
41	Dayton, Ohio[32]	200,982	323,600,000	90	10	Jan. 1	Dec. 20	Sept. 10	2	7.53	5.38	2.89	N	15.80	100	15.80		41
42	Worcester, Mass.	195,311	271,283,600	93	7	Jan. 1	Oct. 1	Nov. 1	—	27.75	8.65	1.23	.97	38.60	100	38.60		42
43	Oklahoma City, Okla.[33]	185,389	116,041,501	80	20	July 1	Oct. 1	Nov. 1	4	12.98	20.02	10.34	N	43.34	33	14.30	1,000[33]	43
44	Richmond, Va.[34]	182,929	258,782,612	91	9	Feb. 1	June 15	July 1	2	14.50	7.50	N	N	22.00	87	19.14		44
45	Youngstown, Ohio[35]	170,002	269,576,510	89	11	Jan. 1	Feb. 23	May 7	2	7.66	7.67	2.27	N	17.60	75	13.20		45
46	Grand Rapids, Mich.	168,592	192,349,160	80	20	Apr. 1	July 1	Aug. 1	1	10.70	8.63	2.00	N	21.33	100	21.33		46
47	Hartford, Conn.[36]	164,072	361,146,712	87	13	Apr. 1	Apr. 1	May 2	4	15.06	12.27	.57	1.35	29.25	100	29.25		47
48	Fort Worth, Texas[37]	163,447	162,458,825	75	25	Oct. 1	Oct. 1	Dec. 1	2	21.10	11.00	9.00	4.90	46.00	65§	29.90	3,000[23]	48
49	New Haven, Conn.	162,655	309,031,532	85	15	Jan. 1	Jan. 1	Feb. 1	2	16.15	10.16	.46	.73	27.50	100	27.50		49
50	Flint, Mich.	156,492	203,032,460	82	18	July 1	July 1	Aug. 1	3	11.10	9.12	3.30	N	23.52	100	23.52		50
51	Nashville, Tenn.	153,866	165,001,826	71	29	Jan. 1	Aug. 1	Oct. 1	2	18.50	3.50	7.50	.80	30.30	80	24.24		51
52	Springfield, Mass.	149,900	270,254,850	93	7	Jan. 1	July 1	Nov. 2	2	22.19	10.36*	1.47	1.38	35.40	100	35.40		52
53	San Diego, Cal.	147,995	143,685,335	85	15	July 1	Nov. 1	Dec. 5	2	19.60	15.05	18.05	N	52.70	50	26.35		53
54	Bridgeport, Conn.[38]	146,716	243,971,415	82	18	Apr. 1	Apr. 1	May 1	2	—	—	—	—	28.40	100	28.40		54
55	Scranton, Pa.[39]	143,433	104,466,147	100	—	Jan. 1	Apr. 1	July 1	4	15.95	19.00	9.00	N	43.95	70	30.77		55
56	Des Moines, Ia.[40]	142,559	141,540,989	84	16	Apr. 1	Jan. 1	Apr. 1	2	20.76	20.78	10.31	2.70	54.55	70	38.19	2,500[40]	56
57	Long Beach, Cal.[41]	142,032	215,137,388	—	—	July 1	Nov. 1	Dec. 5	2	12.23	17.17	21.20	N	50.60	53§	27.13		57
58	Tulsa, Okla.[42]	141,258	106,232,985	76	24	July 1	Oct. 1	Nov. 1	4	19.22	19.76	8.54	N	47.52	60	28.51	1,000[33]	58
59	Salt Lake City, Utah[43]	140,267	131,471,585	77	23	Jan. 1	Nov. 30	Dec. 1	1	15.00	13.50	5.80	5.93	40.23	70	28.16	note[43]	59
60	Paterson, N. J.	138,513	166,517,892	—	—	Jan. 1	Feb. 1	Feb. 1	4	23.70	14.10	8.40	3.00	49.20	75	36.90		60
61	Yonkers, N. Y.	134,646	314,863,445	100	—	Jan. 1	Mar. 30	Mar. 31	4	19.84	10.79	5.55	.17	36.35	90	32.72		61
62	Norfolk, Va.[44]	129,710	150,694,550	88	12	Jan. 1	Mar. 15	Apr. 1	4	25.00	—	N	N	25.00	100	25.00		62
63	Jacksonville, Fla.[45]	129,549	87,376,460	87	13	Jan. 1	Jan. 1	June 1	1	19.00	20.00	16.91	5.12	61.03	50	30.52	5,000[45]	63
64	Albany, N. Y.[44]	127,412	236,013,413	97	3	Jan. 1	Jan. 1	Apr. 1	1	27.80	—	6.66	.20	34.66	88	30.50		64
65	Trenton, N. J.	123,356	167,402,852	88	12	Jan. 1	Feb. 1	Feb. 1	4	17.10	12.16	6.89	2.85	39.00	85	33.15		65
66	Kansas City, Kan.	121,857	88,934,850	84	16	Jan. 1	Nov. 1	June 21	2	20.10	19.50	13.16	2.14	54.90	50	27.45		66
67	Chattanooga, Tenn.[44]	119,798	111,252,127	91	9	Oct. 1	Oct. 1	Mar. 1	—	20.00	—	16.60	.80	37.40	75	28.05		67

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[31] **Honolulu.** Rate shown is rate on real estate, rate on personal property is $34.89 ($25.47 adjusted). City rate includes cost of county government which is consolidated with city, and school rate. *Homestead exemption:* First $1,500 of assessed value plus one-half of value over $1,500 and not over $5,000. Maximum exemption is $3,250.

[32] **Dayton.** City rate includes $1.65 conservancy rate and county rate includes $.03 for same purpose.

[33] **Oklahoma City.** There is no state tax on property in Oklahoma. *Homestead exemption:* First $1,000 of assessed value of homesteads is exempt from tax rates for all units of government. Debt service charges on obligations incurred prior to this act are specifically allowed.

[34] **Richmond.** The cities of Virginia are autonomous, having no county government. There is no state tax on property subject to local taxation in Virginia. The rates shown are levied on realty and tangible personalty. Machinery assessed at $10,984,695 (not included in valuation shown) is taxed $6.00 per thousand for city and school purposes.

[35] **Youngstown.** City rate includes $.12 township rate.

[36] **Hartford.** City rate includes metropolitan district rate of $.85.

[37] **Fort Worth.** City rate includes water conservation rate of $3.60.

[38] **Bridgeport, Fall River.** Only total rate reported. Breakdown not available.

[39] **Scranton.** City rate shown is average of the $22.22 rate on land and the $11.11 rate on buildings. County rate includes $3.50 poor district rate.

[40] **Des Moines.** Moneys and credits, $33,696,982 (not included in valuation shown) are taxed at six-tenths of one per cent (6 mills). *Homestead exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption of 25 mills on the first $2,500 of assessed value, or $62.50 was allowed in 1938. This applies to the state and all local units of government.

[41] **Long Beach.** County rate includes $2.10 for flood control and $4.00 for metropolitan water district.

[42] **Tulsa.** Assessed value includes $9,372,155 homestead values subject to debt service only.

[43] **Salt Lake City.** *Homestead exemption:* authorized but not effective.

[44] **Norfolk, Albany, Chattanooga, Knoxville.** School rate is included in city rate. **Norfolk**—assessed value includes $1,300,000 machinery taxed at 1 per cent (10 mills).

[45] **Jacksonville.** State rate includes $1.50 for inland navigation and ship canal. Assessed value includes $13,869,900 homestead values exempt from all taxes except debt service. *Homestead exemption:* The first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
68	Camden, N. J.	118,700	136,145,851	84	16	Jan. 1	Jan. 1	Feb. 1	4	17.39	13.99	8.51	3.11	43.00	80	34.40		68
69	Erie, Pa.	115,967	126,110,865	100	—	Jan. 3	Jan. 3	July 1	—	12.00	15.00	7.50	N	34.50	75	25.88		69
70	Spokane, Wash.	115,514	70,611,775	79	21	Jan. 1	May 31	Nov. 30	2	18.00	11.50	12.01	3.79	45.30	47	21.29		70
71	Fall River, Mass.[38]	115,274	92,635,850	90	10	Jan. 1	July 1	Nov. 2	2	—	—	—	—	40.90	100	40.90		71
72	Fort Wayne, Ind.[46]	114,946	149,500,000	75	25	Jan. 1	May 2	May 3	2	6.65	8.90	5.35	1.50	22.40	82	18.37		72
73	Elizabeth, N. J.	114,589	139,701,085	91	9	Jan. 1	Feb. 1	Feb. 2	4	18.71	11.87	7.63	3.39	41.60	100	41.60		73
74	Cambridge, Mass.	113,643	173,010,600	93	7	Jan. 1	July 1	Nov. 2	2	27.82	8.61	1.25	3.32	41.00	100	41.00		74
75	New Bedford, Mass.	112,597	104,061,600	88	12	Jan. 1	Oct. 15	Nov. 2	10	33.67	9.55	1.15	1.23	45.60	100	45.60		75
76	Reading, Pa.	111,171	145,447,075	100	—	Jan. 3	Mar. 1	July 1	1	11.00	13.00	6.50	N	30.50	95§	29.01		76
77	Wichita, Kansas[47]	111,110	117,077,027	83	17	Jan. 1	Nov. 1	Dec. 21	2	10.30	16.38	8.22	1.70	36.60	65	23.79		77
78	Miami, Fla.	110,637	155,511,130	88	12	July 1	Nov. 1	June 5	—	28.35	9.32	7.46	1.06	46.19	60	27.71	5,000[46]	78
79	Tacoma, Wash.[48]	106,817	49,070,510	78	22	Jan. 1	Feb. 15	June 1	2	25.49	13.00	14.73	3.99	57.21	47	26.89		79
80	Wilmington, Del.[49]	106,597	157,109,300	100	—	July 1	July 1	Sept. 1	—	14.50	1.50	N	N	16.00	80	12.80		80
81	Knoxville, Tenn.[44]	105,802	132,200,000	73	27	Jan. 1	May 1	July 1	12	26.50	—	14.50	.80	41.80	80	33.44		81
82	Peoria, Ill.[50]	104,969	80,997,743	70	30	Jan. 1	Feb. 1	June 1	2	25.65	17.50	3.65	N	46.80	50	23.40		82
83	Canton, Ohio[51]	104,906	145,496,140	81	19	Jan. 1	Dec. 20	Feb. 20	2	4.80	8.80	2.70	N	16.30	75	12.23		83
84	South Bend, Ind.[46]	104,193	131,726,600	75	25	Jan. 1	May 1	May 2	2	8.10	10.45	9.35	1.50	29.40	80	23.52		84
85	Somerville, Mass.	103,908	114,522,100	95	5	Jan. 1	Oct. 1	Nov. 1	10	28.53	9.66	1.32	4.39	43.90	100	43.90		85
86	El Paso, Texas	102,421	78,272,730	78	22	Mar. 1	Dec. 1	Mar. 1	2	12.50	10.50	7.70	4.90	35.60	59§	21.14	3,000[23]	86
87	Lynn, Mass.	102,320	132,006,705	92	8	Jan. 1	July 1	Nov. 1	2	22.10	10.08	1.60	2.02	35.80	100	35.80		87
88	Evansville, Ind.[46]	102,249	117,539,410	80	20	Jan. 1	May 2	May 3	2	10.40	10.90	11.80	1.50	34.60	100	34.60		88
89	Utica, N. Y.[20]	101,740	130,469,993	100	—	Jan. 1	June 1	July 1	2	27.34	9.04	9.27	—	45.65	75	34.24		89
90	Duluth, Minn.[13]	101,463	55,097,730	—	—	Jan. 1	Jan. 3	June 1	4	42.02	37.90	19.70	9.77	109.39	35	38.29	4,000[13]	90
91	Tampa, Fla.	101,161	86,810,692	89	11	June 1	July 1	Jan. 1	10	33.00	24.00	46.50	3.63	107.13	29§	31.33	5,000[45]	91
92	Gary, Ind.[46]	100,426	136,712,140	61	39	Jan. 1	May 2	May 3	2	10.30	13.00	11.20	1.50	36.00	60	21.60		92
93	Lowell, Mass.[52]	100,234	97,000,000	93	7	Jan. 1	Oct. 15	Nov. 1	1	36.61	9.40	—	2.79	48.80	100	48.80		93
	Group IV Population 50,000 to 100,000																	
94	Waterbury, Conn.	99,902	167,326,206	79	21	Jan. 1	May 1	June 1	2	18.50	11.23	.50	.77	31.00	80	24.80		94
95	Schenectady, N. Y.[53]	95,692	153,840,465	100	—	Jan. 1	Jan. 2	Jan. 17	4	16.10	10.00*	6.14	.17	32.41	85	27.55		95
96	Sacramento, Cal.[54]	93,750	115,355,750	86	14	Jan. 1	Nov. 1	Dec. 5	2	18.10	18.68	11.82	N	48.60	58§	28.28		96
97	Allentown, Pa.	92,563	102,888,605	100	—	Jan. 3	Mar. 1	July 1	4	12.40	15.00	6.00	N	33.40	75	25.05		97
98	Bayonne, N. J.	88,979	140,014,244	83	17	Jan. 1	Feb. 1	Feb. 2	4	25.59	13.52	9.67	3.09	51.87	100	51.87		98
99	Wilkes-Barre, Pa.	86,626	88,500,000	93	7	Jan. 3	Apr. 1	July 1	1	13.00	16.50	9.70	N	39.20	80	31.36		99
100	Rockford, Ill.[55]	85,864	54,133,525	70	30	Jan. 1	May 1	June 1	2	24.70	20.90	4.50	N	50.10	34	17.03		100
101	Lawrence, Mass.	85,068	88,796,600	92	8	Jan. 1	July 1	Nov. 1	2	23.42	12.84	1.81	1.53	39.60	100	39.60		101
102	Savannah, Ga.	85,024	60,463,971	78	22	Jan. 1	Feb. 1	——	4	23.00	10.00	12.50	5.00	50.50	60	30.30	2,000[26]	102

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[46]**Fort Wayne, South Bend, Evansville, Gary, Elkhart, Kokomo.** The following cities report township rates included in county rates: Fort Wayne, $1.75; South Bend, $3.75; Evansville, $5.10; Gary, $6.05; Elkhart, $3.50; Kokomo, $6.25.

[47]**Wichita.** Assessed value does not include intangibles of about $20,000,000 taxed at one-half of one per cent (5 mills).

[48]**Tacoma.** City rate includes $2.00 park rate; county rate includes $2.00 port rate.

[49]**Wilmington.** Assessed value includes $2,402,350 public utilities taxed at 4 per cent. There is no state tax on property in Delaware.

[50]**Peoria.** City rate includes $2.25 park rate, $2.65 sanitary district rate, and $3.00 town rate.

[51]**Canton.** City rate includes $.10 township rate.

[52]**Lowell.** County rate included with state rate.

[53]**Schenectady.** School rate estimated on basis of appropriation.

[54]**Sacramento.** County rate includes $.30 municipal utility rate and $.30 flood control rate.

[55]**Rockford.** City rate includes $4.50 sanitary district sewer, $2.50 road and bridge, $1.50 park, and $3.40 town rate. County rate includes $.39 forest preserve rate.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
103	Charlotte, N. C.[56]	82,675	104,559,960*	81	19	July 1	Oct. 3	Feb. 2	—	12.50	3.00	8.80	N	24.30	67	16.28	note[56]	103
104	Berkeley, Cal.[57]	82,109	89,580,593	—	—	July 3	Nov. 2	Dec. 5	2	11.75	19.95	16.30	N	48.00	53§	25.47		104
105	Altoona, Pa.	82,054	75,061,410	100	—	Jan. 3	Mar. 1	July 1	—	10.00	14.50	8.50	N	33.00	62§	20.72		105
106	Little Rock, Ark.	81,679	Not reporting															106
107	St. Joseph, Mo.	80,935	63,863,880	73	27	Apr. 18	May 5	Sept. 1	1	14.00	12.25	9.00	1.50	36.75	70	25.73		107
108	Saginaw, Mich.	80,715	97,441,905	84	16	July 1	July 1	Aug. 1	8	10.65	5.97	3.25	N	19.87	100	19.87		108
109	Harrisburg, Pa.	80,339	91,162,885	100	—	Jan. 3	Jan. 1	July 1	—	13.50	16.00	6.00	N	35.50	55	19.53		109
110	Sioux City, Ia.[58]	79,183	85,914,962	80	20	Apr. 1	Jan. 1	Apr. 1	2	13.42	19.38	9.88	2.31	44.99	60	26.99	2,500[40]	110
111	Lansing, Mich.	78,397	108,597,404	83	17	May 1	July 18	Oct. 17	1	16.30	7.00	3.00	N	26.30	80	21.04		111
112	Pawtucket, R. I.[59]	77,149	155,922,609	69	31	Jan. 1	Oct. 15	Oct. 16	4	21.00	—	N	N	21.00	100	21.00		112
113	Manchester, N. H.[59]	76,834	85,687,111	83	17	Jan. 1	Sept. 1	Dec. 1	1	31.39	—	6.13	2.23	39.75	100	39.75		113
114	Binghamton, N. Y.[20]	76,662	105,013,945	98	2	Jan. 1	Jan. 1	Feb. 1	2	21.78	12.29	6.61	—	40.68	81	32.95		114
115	Shreveport, La.[60]	76,655	89,076,070	71	29	Jan. 1	Nov. 1	Jan. 1	1	14.25	—	15.50	—	29.75	67	19.93	1,000[14]	115
116	Pasadena, Cal.[61]	76,086	127,495,314	91	9	July 1	Oct. 11	Feb. 6	1	11.90	17.85	19.70	N	49.45	56§	27.69		116
117	Lincoln, Neb.[62]	75,933	97,199,735	77	23	Sept. 1	Oct. 1	Dec. 1	2	9.75	15.00	3.75	3.12	31.62	80	25.30		117
118	Huntington, W. Va.[63]	75,572	105,659,865	64	36	July 1	Oct. 1	Dec. 1	2	5.20	11.12	4.79	.90	22.01	80	17.61	note[63]	118
119	Niagara Falls, N. Y.[20]	75,460	149,899,783	100	—	Jan. 1	Nov. 1	Dec. 1	2	16.40	9.99	4.56	—	30.95	78	24.14		119
120	Winston-Salem, N. C.	75,274	Incomplete			July 1	Nov. 1	Mar. 3	1	13.25	2.75	....	N	.....	67	.....	note[56]	120
121	East St. Louis, Ill.	74,347	Not reporting															121
122	Troy, N. Y.	72,763	73,729,238	97	3	Jan. 1	Jan. 1	Feb. 1	2	26.28	9.51	13.60	—	49.39	80	39.51		122
123	Quincy, Mass.	71,983	Not reporting															123
124	Springfield, Ill.[64]	71,864	49,905,110	82	12	Mar. 1	Jan. 1	June 1	2	26.55	17.00	5.80	N	49.35	60	29.61		124
125	Portland, Me.	70,810	76,820,775	78	22	Jan. 1	Aug. 1	Oct. 2	—	28.23	10.67	1.96	6.74	47.60	90	42.84		125
126	Lakewood, Ohio	70,509	92,989,370	91	9	Jan. 1	June 20	July 20	2	5.75	12.49	4.76	N	23.00	75	17.25		126
127	Roanoke, Va.[59]	69,206	61,997,568	77	23	Jan. 1	Mar. 31	July 1	4	25.00	—	N	N	25.00	50	12.50		127
128	Springfield, Ohio	68,743	84,211,640	75	25	Jan. 1	Dec. 20	Jan. 20	2	7.90	8.70	2.40	N	19.00	75	14.25		128
129	Mobile, Ala.[27]	68,202	40,802,256	78	22	Oct. 1	Dec. 1	Jan. 1	1	7.50	9.00	12.50	6.50	35.50	40	14.20	2,000[27]	129
130	New Britain, Conn.	68,128	104,668,621	83	17	Apr. 1	May 15	June 16	1	12.79*	13.92*	.45*	1.34*	28.50	100	28.50		130
131	East Orange, N. J.	68,020	116,097,826	93	7	Jan. 1	Feb. 1	Feb. 1	4	15.61	10.23	6.11	3.45	35.40	100	35.40		131
132	Racine, Wis.	67,542	105,493,481	90	10	Dec. 31	Jan. 1	Feb. 1	1	5.71	11.66	7.32	.22	24.91	89	22.17		132
133	Johnstown, Pa.	66,993	77,257,670	92	8	Jan. 3	Mar. 1	July 1	4	12.50	15.00	6.00	N	33.50	80	26.80		133
134	Cicero, Ill.	66,602	Not reporting															134
135	Atlantic City, N. J.	66,198	97,256,869	91	9	Jan. 1	Feb. 1	Feb. 1	4	34.26	9.52	9.45	3.14	56.37	100	56.37		135
136	Montgomery, Ala.	66,079	Not reporting															136

† For detailed explanation see page 595.

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[56]**Charlotte.** *Homestead exemption:* Authorized but enabling legislation not yet enacted.

[57]**Berkeley.** County rate includes $2.40 municipal utility district rate, $.10 mosquito abatement rate, and $.50 regional park district rate.

[58]**Sioux City.** Assessed value does not include $11,918,305 moneys and credits taxed at six-tenths of one per cent (6 mills). Rates shown are subject to review by Board of Assessors and Review.

[59]**Pawtucket, Manchester, Roanoke, Holyoke, Portsmouth, Chicopee, Cranston, Kearny.** School rate is included in city rate.

[60]**Shreveport.** County rate includes school and state rates.

[61]**Pasadena.** County rate includes $2.50 metropolitan water rate and $2.10 flood control rate.

[62]**Lincoln.** City rate includes $1.00 sanitary district rate.

[63]**Huntington.** In West Virginia property in cities is divided into three classes. Class I property (intangible personal property) pays one-quarter of full rate. Class II (property occupied by owner for residential purposes) pays one-half the full rate; and Class IV (all real and personal property not in Class I or II) pays the full rate. In Huntington the assessed value includes about $10,500,000 Class I, $20,000,000 Class II, and the remainder Class IV property. Rate shown is full rate applicable to Class IV. *Homestead exemption:* Homesteads may be taxed at not more than 1 per cent of assessed value.

[64]**Springfield, Ill.** City rate includes $3.50 town, $2.00 park, and $4.05 sanitary district rate.

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137	Newton, Mass.	65,276	168,355,700	91	9	Jan. 1	July 1	Nov. 1	—	18.43	7.90	1.45	2.42	30.20	100	30.20		137
138	Covington, Ky.[65]	65,252	57,177,633	75	25	Jan. 1	June 1	July 1	2	12.90	11.40	6.00	1.62	31.92	70	22.34		138
139	Pontiac, Mich.	64,928	62,265,626	72	28	Jan. 1	July 1	Aug. 1	1	10.58	11.11	5.90	N	27.59	100	27.59		139
140	Hammond, Ind.	64,560	89,580,390	75	25	Jan. 1	May 2	May 3	2	11.00	15.50	9.80	1.50	37.80	60	22.68		140
141	Topeka, Kansas[66]	64,120	86,359,534	60	40	Jan. 1	Nov. 1	Dec. 21	2	17.11	17.87	6.96	1.82	43.76	60	26.26		141
142	Oak Park, Ill.[67]	63,982	43,653,860	77	23	Jan. 1	May 1	June 1	2	26.40	31.00	7.10	N	64.50	37	23.87		142
143	Brockton, Mass.	63,797	Not reporting															143
144	Evanston, Ill.[68]	63,338	55,944,699	71	29	Jan. 1	May 1	June 1	2	25.29	34.25	5.60	N	65.14	37	24.10		144
145	Passaic, N. J.	62,959	73,156,700	68	32	Jan. 1	Feb. 1	Nov. 1	4	20.13	13.59	8.59	3.09	45.40	100	45.40		145
146	Terre Haute, Ind.	62,810	Not reporting															146
147	Glendale, Calif.[69]	62,736	59,366,900	—	—	July 1	Nov. 1	Dec. 6	2	13.10	22.35	17.20	N	52.65	50	26.33		147
148	Charleston, S. C.	62,265	16,595,455	69	31	Jan. 1	Jan. 1	Oct. 16	—	62.00	26.00	10.00	N	98.00	25	24.50		148
149	Wheeling, W. Va.[70]	61,659	115,697,625	63	37	July 1	Oct. 1	Dec. 1	2	4.19	5.22	3.25	.69	13.35	70	9.35	note[63]	149
150	Mount Vernon, N. Y.	61,499	152,055,865	100	—	Jan. 1	Jan. 1	Feb. 1	2	14.09	12.55	6.77	.19	33.60	80	26.88		150
151	Davenport, Ia.	60,751	55,655,964	91	9	Apr. 1	Sept. 1	Oct. 1	1	16.00	16.91	9.02	2.70	44.63	60	26.78	2,500[40]	151
152	Charleston, W. Va.	60,408	Not reporting															152
153	Augusta, Ga.	60,342	46,061,216	72	28	Jan. 1	Apr. 1	Apr. 21	3	20.00	14.00	9.00	5.00	48.00	57§	27.40	2,000[28]	153
154	Lancaster, Pa.	59,949	89,738,150	100	—	Jan. 3	Apr. 30	July 1	1	6.00	10.50	3.00	N	19.50	100	19.50		154
155	Medford, Mass.[71]	59,714	79,129,250	96	4	Jan. 1	Oct. 1	Nov. 1	—	—	—	—	—	38.60	100	38.60		155
156	Hoboken, N. J.	59,261	Not reporting															156
157	Chester, Pa.	59,164	54,772,870	100	—	Jan. 3	Mar. 1	July 1	—	11.50	13.00	4.95	N	29.45	85	25.03		157
158	Union City, N. J.[72]	58,659	65,304,712	95	5	Jan. 1	Feb. 1	Feb. 10	4	21.81	13.09	9.63	3.06	47.59	100	47.59		158
159	Malden, Mass.	58,036	Not reporting															159
160	Madison, Wis.	57,899	120,943,260	91	9	Jan. 1	Jan. 1	Jan. 31	6	6.66	12.05	7.58	.21	26.50	93	24.65		160
161	Bethlehem, Pa.[73]	57,892	61,865,437	92	8	Jan. 3	Mar. 15	July 1	4	12.00	16.00	12.50	N	40.50	61	24.71		161
162	Beaumont, Texas	57,732	56,200,000*	84	16	July 1	Oct. 1	Feb. 1	1	17.80	7.70	10.40	4.90	40.80	65§	26.78	3,000[23]	162
163	San Jose, Cal.[74]	57,651	55,780,875	—	—	Dec. 1	Nov. 1	Dec. 5	2	13.40	15.76	13.80	N	42.96	50	21.48		163
164	Springfield, Mo.	57,527	38,409,355	74	26	Jan. 1	Sept. 1	Jan. 1	1	17.00	14.60	6.00	1.50	39.10	65	25.42		164
165	Decatur, Ill.[75]	57,510	32,322,460	81	19	May 1	May 1	June 1	2	26.40	23.70	3.40	N	53.50	50	26.75		165
166	Irvington, N. J.	56,733	Not reporting															166
167	Holyoke, Mass.[69]	56,537	74,360,510	96	4	Jan. 1	July 1	Nov. 1	2	28.85	—	1.43	1.32	31.60	100	31.60		167
168	Hamtramck, Mich.	56,268	71,769,115	69	31	July 1	July 15	Aug. 21	2	19.20	10.50	5.11	N	34.81	90	31.33		168
169	Cedar Rapids, Ia.	56,097	54,300,080	88	12	Apr. 1	Jan. 1	Apr. 1	2	14.87	19.57	9.11	2.25	45.80	55	25.19	2,500[40]	169

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[65]**Covington.** State rate is average of the 50-cent rate on realty and the $5.00 rate on personalty.

[66]**Topeka.** Assessed value includes $15,369,524 intangible personal property taxed at one-half of one per cent (5 mills).

[67]**Oak Park.** City rate includes $2.50 park, $6.40 sanitary district, $.40 driveway maintenance, and $2.90 poor relief rates. County rate includes $1.00 forest preserve and $.50 mosquito abatement rate.

[68]**Evanston.** City rate includes sanitary district rate, forest preserve rate, mosquito abatement rate, and poor relief.

[69]**Glendale.** There are three taxing districts in Glendale: No. 1 with a total rate of $52.75; No. 2 as reported; and No. 3 with a total rate of $52.55.

[70]**Wheeling.** Rates shown are averages of rates on three classes of property. For explanation of classified rates see footnote 63.

[71]**Medford, Woonsocket, Everett, Mass., Arlington, Norwalk, Lewiston.** Only total rate reported. Breakdown not available.

[72]**Union City.** Union City is a consolidation of two towns, each having debt service obligations at the time of consolidation. The rate shown is for the town of Union section—the West Hoboken rate being $47.54.

[73]**Bethlehem.** Land is assessed at 100 per cent, buildings at 50 per cent of true value. Assessment ratio shown is resultant.

[74]**San Jose.** Rate shown does not include rate of $4.50 on land only for water conservation.

[75]**Decatur.** City rate includes $3.70 town, $3.00 road and bridge, $2.80 sanitary district, $1.00 sanitarium, and $2.90 park district rates.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
170	York, Pa.	55,254	48,626,330	100	—	Jan. 3	Mar. 1	July 1	1	9.50	18.00	8.00	N	35.50	60	21.30		170
171	Jackson, Mich.	55,187	67,465,320	88	12	July 1	July 20	July 21	5	9.31	8.73	4.40	N	22.44	100	22.44		171
172	Kalamazoo, Mich.	54,786	73,787,185	79	21	Jan. 1	July 1	Aug. 1	12	9.40	10.45	5.00	N	24.85	80	19.88		172
173	East Chicago, Ind.	54,784	Not reporting															173
174	McKeesport, Pa.	54,632	54,688,525	100	—	Jan. 3	Mar. 1	July 1	—	12.00	15.00	10.00	N	37.00	60	22.20		174
175	New Rochelle, N. Y.[20]	54,000	192,318,459	96	4	Jan. 1	Jan. 1	Jan. 31	4	13.60	10.40	5.80	—	29.80	86	25.63		175
176	Macon, Ga.	53,829	38,000,000*	84	16	Jan. 1	Apr. 15	Jan. 1	3	15.00	10.67	10.33	5.00	41.00	59§	24.25	2,000[26]	176
177	Greensboro, N. C.[56]	53,569	90,730,648	71	29	July 1	Dec. 1	Jan. 1	—	11.10	2.10	7.50	N	20.70	75	15.53	note[56]	177
178	Austin, Texas	53,120	55,453,025	82	18	Jan. 1	Jan. 1	July 1	1	16.00	6.00	9.00	4.90	35.90	60§	21.62	3,000[23]	178
179	Highland Park, Mich.	52,959	82,092,550	79	21	July 1	July 1	——	2	14.40	11.60	5.08	N	31.08	100	31.08		179
180	Galveston, Texas	52,938	60,292,555	—	—	July 1	Sept. 1	Jan. 1	2	19.10	7.00	5.00	4.90	36.00	66§	24.03	3,000[23]	180
181	Waco, Texas	52,848	47,463,110	72	28	Oct. 1	Oct. 1	Nov. 30	—	17.50	7.00	6.50	4.90	35.90	..	.....	3,000[23]	181
182	Fresno, Calif.	52,513	54,952,400	85	15	July 1	Oct. 1	Dec. 5	2	17.00	17.20	8.80	N	43.00	50	21.50		182
183	Hamilton, Ohio[76]	52,176	64,275,509	82	18	Jan. 1	Aug. 20	Sept. 1	2	7.71	6.65	2.29	N	16.65	70	11.66		183
184	Durham, N. C.[56]	52,037	80,478,472	65	35	July 1	Oct. 3	Feb. 2	1	13.05	3.35	6.40	N	22.80	75	17.10	note[56]	184
185	Columbia, S. C.	51,581	Not reporting															185
186	Cleveland Heights, O.	50,945	104,552,370	93	7	Jan. 1	——	——	2	4.25	15.10	4.75	N	24.10	60	14.46		186
187	Port Arthur, Texas	50,902	Not reporting															187
188	Dearborn, Mich.	50,358	181,849,736	60	40	July 1	July 1	Aug. 20	4	14.58	10.15	5.07	N	29.80	100	29.80		188
189	Kenosha, Wis.	50,262	70,049,510	90	10	Jan. 1	Jan. 1	Mar. 1	1	4.54	16.34	9.31	.81	31.00	80	24.80		189
190	Asheville, N. C.[56]	50,193	54,880,567	84	16	July 1	Oct. 1	Feb. 1	1	14.70	4.40	7.90	N	27.00	70	18.90	note[56]	190
191	Pueblo, Colo.	50,096	Not reporting															191
	Group V																	
	Population 30,000 to 50,000																	
192	Pittsfield, Mass.	49,677	58,669,100	92	8	Jan. 1	July 1	Nov. 1	2	30.79	—	2.47	1.54	34.80	100	34.80		192
193	Woonsocket, R. I.[77]	49,376	72,382,400	76	24	Jan. 1	Oct. 10	Oct. 11	4	—	—	N	N	25.00	100	25.00		193
194	Haverhill, Mass.	48,710	51,722,825	89	11	Jan. 1	July 1	Oct. 1	—	31.63	8.39	1.04	1.34	42.40	100	42.40		194
195	New Castle, Pa.	48,674	49,082,230	95	5	Jan. 3	Feb. 1	July 1	—	11.50	16.00	8.00	N	35.50	92§	32.70		195
196	Everett, Mass.[71]	48,424	71,118,575	87	13	Jan. 1	July 1	Nov. 1	2	—	—	—	—	38.20	100	38.20		196
197	Jackson, Miss.[78]	48,282	44,711,318	75	25	Oct. 1	Jan. 1	Feb. 2	3	16.50	8.00	13.15	6.00	43.65	60	26.19	5,000[78]	197
198	Phoenix, Ariz.	48,118	65,000,000	—	—	July 1	Oct. 1	Nov. 1	2	17.60	12.90	21.20	7.70	59.40	85	50.49		198
199	Stockton, Cal.	47,963	66,031,445	—	—	Jan. 1	Feb. 1	Feb. 28	10	18.60	12.30	19.80	N	50.70	50	25.35		199
200	Brookline, Mass.	47,490	161,169,700	91	9	Jan. 1	Oct. 1	Nov. 1	2	14.81	4.59	.60	3.50	23.50	100	23.50		200
201	Elmira, N. Y.[20]	47,397	49,774,231	89	11	Jan. 1	May 15	May 16	2	29.42	9.18	3.42	—	42.02	65	27.31		201
202	Bay City, Mich.	47,355	42,199,780	89	11	July 1	Aug. 1	Oct. 1	1	17.30	9.60	6.90	N	33.80	80	27.04		202
203	Berwyn, Ill.[79]	47,027	20,600,167	90	10	Jan. 1	June 1	June 2	2	31.40	36.10	6.60	N	74.10	37	27.42		203
204	Clifton, N. J.	46,875	Not reporting															204
205	Aurora, Ill.[80]	46,589	28,000,000*	—	—	Jan. 1	Apr. 1	June 1	2	24.80	23.80	4.80	N	53.40	33	17.62		205

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[76]**Hamilton.** City rate includes $3.74 for flood protection.

[77]**Woonsocket.** Assessed value includes approximately $3,000,000 intangible personalty on which the tax rate is four-tenths of one per cent (4 mills).

[78]**Jackson, Miss.** *Homestead exemption:* For 1937-38 fiscal year, $5,000 of assessed value exempt from state tax only.

[79]**Berwyn.** City rate includes $3.00 township poor relief, $6.40 sanitary district, and $4.60 park district rates. County rate includes $1.00 forest preserve rate. There are three school districts in city: No. 100 ($20.00 rate), No. 98 ($20.06 rate), and No. 201 ($20.10 rate). District No. 98 rate is used.

[80]**Aurora.** City rate includes $3.90 town, $2.00 road and bridge, and $4.00 sanitary district rates. County rate includes $.40 forest preserve rate. School rate shown is for west side. East side school rate is $20.00.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
206	Muncie, Ind.	46,548	Not reporting															206
207	Stamford, Conn.	46,346	112,309,583	83	17	Nov. 7	Sept. 1	Oct. 1	1	21.06	6.00	.20	.54	27.80	100	27.80		207
208	Waterloo, Ia.[81]	46,191	29,780,538	82	18	Apr. 1	Mar. 1	Apr. 1	2	14.20	21.64	7.51	2.70	46.05	60	27.63	2,500[40]	208
209	Chelsea, Mass.	45,816	46,768,610	91	9	Jan. 1	July 1	Nov. 1	2	30.96	10.16	N	5.08	46.20	100	46.20		209
210	Lexington, Ky.[82]	45,736	64,628,157	68	32	Jan. 1	June 1	July 1	2	18.20	7.80	7.00	1.94	34.94	75	26.21		210
211	Williamsport, Pa.	45,729	29,486,080	100	—	Jan. 3	Apr. 1	July 1	—	13.50	22.00	13.00	N	48.50	54§	26.50		211
212	Portsmouth, Va.[59]	45,704	32,269,202	96	4	Jan. 1	June 1	July 5	2	25.00	—	N	N	25.00	70	17.50		212
213	Jamestown, N. Y.[20]	45,155	57,046,000	98	2	Jan. 1	June 6	July 7	1	14.82	12.84	7.21	—	34.87	80	27.90		213
214	Lorain, Ohio	44,512	71,324,337	86	14	Jan. 1	Jan. 1	Jan. 20	2	5.85	6.63	1.92	N	14.40	80	11.52		214
215	Chicopee, Mass.[59]	43,930	39,002,410	93	7	Jan. 1	July 1	Nov. 1	—	38.95	—	1.65	1.60	42.20	100	42.20		215
216	Wichita Falls, Texas	43,690	30,722,050	—	—	Oct. 1	Oct. 1	Feb. 1	2	22.00	11.50	6.00	4.90	44.40	67§	29.83	3,000[23]	216
217	Battle Creek, Mich.	43,573	59,326,800	79	21	July 1	July 5	Aug. 21	1	10.40	7.00	3.00	N	20.40	100	20.40		217
218	Perth Amboy, N. J.	43,516	47,208,034	—	—	Jan. 1	Feb. 1	Feb. 1	4	24.95	15.30	11.25	3.20	54.70	50	27.35		218
219	Salem, Mass.	43,353	54,740,680	89	11	Jan. 1	July 15	Nov. 1	2	20.76	9.64	2.04	1.56	34.00	100	34.00		219
220	Amarillo, Texas	43,132	51,886,540	78	22	Apr. 16	Oct. 1	Feb. 1	2	11.20	8.90	6.20	4.90	31.20	67§	21.09	3,000[23]	220
221	Columbus, Ga.	43,131	39,149,383	74	26	Jan. 1	Aug. 1	Sept. 1	—	13.00	6.00	8.00	5.00	32.00	59§	18.88	2,000[26]	221
222	Joliet, Ill.[83]	42,993	20,041,510	80	20	Jan. 1	Jan. 1	Sept. 1	2	26.40	35.00	8.40	N	69.80	30	20.94		222
223	Cranston, R. I.[59]	42,911	74,088,930	78	22	Oct. 1	Oct. 10	Nov. 18	4	23.00	—	N	N	23.00	90	20.70		223
224	Portsmouth, Ohio	42,560	Not reporting															224
225	Lima, Ohio	42,287	51,969,080	90	10	Jan. 1	Dec. 20	Jan. 20	2	10.75	7.70	4.30	N	22.75	70	15.93		225
226	Council Bluffs, Ia.	42,048	Not reporting															226
227	Montclair, N. J.	42,017	Not reporting															227
228	Dubuque, Ia.[84]	41,679	33,451,593	79	21	Apr. 1	Mar. 1	Apr. 1	2	19.51	16.83	8.20	2.70	47.24	60	28.34	2,500[40]	228
229	Muskegon, Mich.	41,390	49,019,826	81	19	Jan. 1	Dec. 1	Jan. 10	1	8.89	10.61	3.90	N	23.40	100	23.40		229
230	Warren, Ohio	41,062	53,530,403	82	18	Jan. 1	Dec. 20	——	2	6.10	8.40	3.90	N	18.40	80	14.72		230
231	Kearny, N. J.[59]	40,716	76,933,188	84	16	Jan. 1	Feb. 1	Feb. 2	4	24.89	—	9.78	3.09	37.76	65	24.54		231
232	Fitchburg, Mass.	40,692	48,221,850	84	16	Jan. 1	July 1	Nov. 1	2	28.82	11.88	1.80	1.50	44.00	100	44.00		232
233	Lynchburg, Va.	40,661	39,697,330	91	9	Jan. 1	July 18	July 16	3	12.00	11.50	N	N	23.50	70	16.45		233
234	St. Petersburg, Fla.	40,425	68,959,164	93	7	Oct. 1	Oct. 1	Apr. 1	1	22.25	27.00	64.50	3.63	117.38	30§	35.72	5,000[45]	234
235	Poughkeepsie, N. Y.[20]	40,288	52,436,155	96	4	Jan. 1	Jan. 15	Feb. 16	4	22.67	7.96*	7.24	—	37.87	70	26.51		235
236	Ogden, Utah	40,272	Not reporting															236
237	Oskosh, Wis.	40,108	42,224,725	88	12	Jan. 1	Jan. 1	Feb. 1	2	14.38*	15.42*	5.60*	.60*	36.00	90	32.40		237
238	Anderson, Ind.	39,804	Not reporting															238
239	East Cleveland, O.	39,667	53,132,760	88	12	Jan. 1	Dec. 20	Jan. 20	2	6.75	13.50	4.75	N	25.00	60	15.00		239
240	La Crosse, Wis.	39,614	47,844,351	88	12	Jan. 1	Jan. 1	Mar. 1	3	4.84	11.47	14.46	.23	31.00	88	27.28		240
241	Butte, Mont.[85]	39,532	51,112,870	56	44	July 1	Nov. 30	Nov. 30	2	40.90	30.50	26.59	4.83	102.82	30	30.85		241
242	Sheboygan, Wis.	39,251	47,750,220	88	12	Jan. 1	Jan. 2	Mar. 22	2	21.93	10.08	5.21	.24	37.46	90	33.71		242
243	Waltham, Mass.	39,247	Not reporting															243

† For detailed explanation see page 595.

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[81]**Waterloo.** Rate shown is for East Side. West Side rate is $48.75 ($29.25 adjusted). Assessed value does not include $5,647,280 moneys and credits taxed at 6 mills.

[82]**Lexington.** State rate shown is weighted average of the $.50 rate on realty and the $5.00 rate on personalty.

[83]**Joliet.** City rate includes $3.90 township, $3.30 road and bridge, and $4.20 park district rates. County rate includes forest preserve rate of $.30.

[84]**Dubuque.** Assessed value does not include $8,086,407 moneys and credits taxed at 6 mills.

[85]**Butte.** In Montana property is assessed at full cash value but taxed at only a fraction of assessed value. Household goods, autos, etc., are taxed at 20 per cent; real estate at 30 per cent; live stock, merchandise, furniture and fixtures, etc., at 33 1/3 per cent; moneys, stocks, and bonds at 7 per cent; and net proceeds of mines at 100 per cent of assessed or true value. The total "taxable" value is approximately 30 per cent of true value.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
244	Quincy, Ill.[86]	39,241	33,505,326	68	32	May 1	Jan. 1	June 1	2	16.00	15.00	4.10	N	35.10	50	17.55		244
245	Meriden, Conn.	38,481	59,294,000	83	17	Jan. 1	Apr. 5	May 5	2	15.80	9.90	.40	1.40	27.50	100	27.50		245
246	Bloomfield, N. J.	38,077	69,171,487	89	11	Jan. 1	Feb. 1	Feb. 2	4	12.85	13.14	6.02	3.39	35.40	100	35.40		246
247	Rock Island, Ill.[87]	37,953	21,660,646	77	23	Apr. 1	Apr. 1	June 1	2	17.30	25.80	6.80	N	49.90	33	16.47		247
248	Cumberland, Md.	37,747	50,668,510	77	23	Apr. 1	July 16	July 16	1	11.00	—	15.00	2.30	28.30	100	28.30		248
249	San Bernardino, Cal.	37,481	27,245,740	—	—	July 1	Nov. 1	Dec. 5	2	10.45	15.50	13.95	N	39.90	50	19.95		249
250	Green Bay, Wis.[88]	37,415	51,097,130	89	11	Jan. 1	Feb. 28	Mar. 1	—	14.04	11.96	5.76	.24	32.00	90	28.80		250
251	Raleigh, N. C.	37,379	Not reporting															251
252	Taunton, Mass.	37,355	Not reporting															252
253	Santa Monica, Cal.[89]	37,146	47,334,865	80	20	July 1	Nov. 1	Dec. 6	2	19.50	17.57	21.20	N	58.27	50	29.14		253
254	West New York, N. J.	37,107	41,088,508	80	20	Jan. 1	Feb. 1	Feb. 11	4	22.60	18.50	9.58	3.12	53.80	60	32.28		254
255	Hazleton, Pa.	36,765	29,289,408	92	8	Jan. 1	Apr. 1	July 1	5	14.50	26.00	9.70	N	50.20	54§	27.11		255
256	Danville, Ill.[90]	36,765	21,224,587	75	25	May 1	Apr. 1	June 1	2	24.00	22.60	4.50	N	51.10	46	23.51		256
257	High Point, N. C.[56]	36,745	39,578,607	74	26	July 1	Oct. 1	Feb. 1	4	13.35	4.47	4.73	N	22.55	75	16.91	note[56]	257
258	Auburn, N. Y.[20]	36,652	51,590,590	97	3	July 1	July 1	Aug. 1	2	15.31	6.14	4.30	—	25.75	100	25.75		258
259	Zanesville, Ohio	36,440	Not reporting															259
260	Superior, Wis.	36,113	40,104,596	93	7	Oct. 1	Dec. 20	Feb. 1	1	5.37	17.15	18.45	.23	41.20	80	32.96		260
261	Arlington, Mass.[71]	36,094	57,961,150	96	4	Jan. 1	July 1	Nov. 2	10	—	—	—	—	35.20	100	35.20		261
262	Norwalk, Conn.[71]	36,019	69,214,074	90	10	Sept. 1	Oct. 1	Nov. 1	2	—	—	—	—	23.10	80	18.48		262
263	Elgin, Ill.[91]	35,929	21,790,180	76	24	Jan. 1	Apr. 1	June 2	2	20.70	19.90	4.80	N	45.40	30	13.62		263
264	Norristown, Pa.	35,853	22,953,985	100	—	Jan. 1	June 1	Oct. 1	1	15.00	25.00	3.00	N	43.00	50	21.50		264
265	White Plains, N. Y.[20]	35,830	152,676,400	97	3	Jan. 1	Jan. 2	Feb. 1	2	12.25	10.08	5.50	—	27.83	85	23.66		265
266	Revere, Mass.	35,680	Not reporting															266
267	Steubenville, Ohio	35,422	53,584,750	90	10	Jan. 1	Dec. 20	Jan. 21	2	4.40	7.50	2.30	N	14.20	80	11.36		267
268	Orange, N. J.	35,399	44,653,160	93	7	Jan. 1	Feb. 1	Feb. 1	4	22.05	10.79	6.11	3.45	42.40	100	42.40		268
269	Alameda, Cal.	35,033	31,538,450	89	11	July 1	Nov. 1	Dec. 5	2	16.80	18.50	16.30	N	51.60	53§	27.35		269
270	Lewiston, Me.[71]	34,948	31,581,870	86	14	Mar. 1	Aug. 22	Oct. 10	1	38.00	—	—	—	38.00	50	19.00		270
271	Watertown, Mass.	34,913	51,525,370	93	7	Jan. 1	July 1	Nov. 1	2	21.35	8.28	1.21	3.66	34.50	100	34.50		271
272	Amsterdam, N. Y.[20]	34,817	27,650,263	96	4	Jan. 1	May 2	June 3	—	18.30	22.30	14.90	—	55.50	58	32.19		272
273	West Allis, Wis.	34,671	53,821,120	79	21	Jan. 1	Jan. 1	Mar. 1	—	12.72	14.26	10.69	.25	37.92	80	30.34		273
274	New Brunswick, N. J.	34,555	41,283,428	93	7	Jan. 1	Feb. 1	Feb. 1	4	20.00	12.40	11.20	3.20	46.80	70	32.76		274
275	Easton, Pa.	34,468	42,907,778	100	—	Jan. 1	Jan. 1	July 1	4	12.00	14.50	12.50	N	39.00	90§	35.10		275
276	Plainfield, N. J.	34,422	60,242,944	90	10	Jan. 1	Feb. 1	Feb. 1	4	18.33	13.10	7.66	3.41	42.50	85	36.13		276
277	Newport News, Va.	34,417	34,902,622	86	14	Jan. 1	Dec. 5	Dec. 6	—	15.72	14.40	N	N	30.12	50	15.06		277
278	Santa Barbara, Cal.	33,613	46,929,355	92	8	July 1	Dec. 5	Dec. 6	—	14.40	14.00	13.00	N	41.40	53§	21.94		278
279	Paducah, Ky.	33,541	18,342,510	85	15	Jan. 1	June 1	July 1	2	18.20	11.30	..	..	....	33	—		279
280	Mansfield, Ohio	33,525	51,785,500	80	20	Jan. 1	Dec. 20	Jan. 20	2	5.00	7.40	2.60	N	15.00	100	15.00		280
281	Joplin, Mo.	33,454	21,398,519	79	21	Jan. 1	Sept. 1	Jan. 1	1	16.00	17.30	6.70	1.50	41.50	50	20.75		281
282	Waukegan, Ill.[92]	33,499	17,046,497	77	23	May 1	May 1	June 1	2	29.20	38.80	5.50	N	73.50	25	18.38		282

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[86]**Quincy.** City rate includes $3.20 town tax.

[87]**Rock Island.** City tax includes $3.40 township and $1.20 street and bridge tax. There are two townships in the city. The Rock Island Township rates are shown. South Rock Island Township rates are $6.10, giving a total rate of $51.40 ($16.96 adjusted).

[88]**Green Bay.** City rate includes $1.75 metropolitan sewerage district rate.

[89]**Santa Monica.** County rate includes $4.00 metropolitan water rate and $2.10 flood control rate.

[90]**Danville.** City rate includes $3.30 road and bridge, $2.50 drainage, $3.80 town, and $.30 hard road rates.

[91]**Elgin.** City rate includes $5.80 township and $4.40 sanitary district rates.

[92]**Waukegan.** City rate includes $6.50 township, $4.50 park, and $2.20 sanitary district rates.

		Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	County	State	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	Amount of Homestead Exemption	
283	Norwood, Ohio	33,411	Not reporting															283
284	Sioux Falls, S. Dak.[93]	33,362	42,225,347	75	25	Jan. 1	Apr. 1	May 1	2	15.73	16.66	5.13	2.00	39.52	70	27.66	5,000[93]	284
285	Colorado Springs, Colo.	33,237	28,255,000	77	23	Jan. 1	Mar. 1	May 1	2	13.50	22.57	7.77	4.50	48.34	75	36.26		285
286	Elkhart, Ind.[40]	32,949	37,643,236	75	25	Jan. 1	May 2	May 3	2	6.20	9.20	8.40	1.50	25.30	70	17.71		286
287	Kokomo, Ind.[40]	32,843	28,005,540	65	35	Jan. 1	Jan. 1	May 2	2	13.25	12.60	11.85	1.50	39.20	100	39.20		287
288	Laredo, Texas	32,618	16,240,265	—	—	May 1	Nov. 1	May 1	1	16.65	7.65	8.00	4.90	37.20	57§	21.20	3,000[28]	288
289	Tucson, Ariz.	32,506	23,928,380	90	10	July 1	Sept. 1	Nov. 7	2	22.28	13.17	14.26	7.70	57.41	55	31.58		289
290	Richmond, Ind.	32,493	Not reporting															290
291	Rome, N. Y.[20]	32,338	29,086,197	97	3	Jan. 1	Apr. 1	May 1	2	17.88	11.62	9.44	—	38.94	70	27.26		291
292	Wilmington, N. C.	32,270	Not reporting															292
293	Moline, Ill.	32,236	22,301,264	75	25	Apr. 1	May 1	June 1	—	15.30	26.30	6.80	N	48.40	33	15.97		293
294	Watertown, N. Y.	32,205	46,785,790	100	—	July 1	July 1	Aug. 2	—	15.50	10.30	8.15	—	33.95	90	30.56		294
295	Muskogee, Okla.	32,026	Not reporting															295
296	Meridian, Miss.	31,954	22,800,398	82	18	Oct. 1	Feb. 1	Feb. 2	3	14.00	13.00	12.00	4.00	43.00	75	32.25	5,000[78]	296
297	Pensacola, Fla.	31,579	26,221,092	78	22	Nov. 1	Jan. 1	Feb. 1	10	21.00	11.50	32.00	3.63	68.13	74§	50.41	5,000[45]	297
298	Nashua, N. H.	31,463	Not reporting															298
299	Fort Smith, Ark.[94]	31,429	15,740,000	66	34	Jan. 1	Apr. 1	Apr. 10	3	6.80	18.00	9.00	8.60	42.40	25	10.60	1,000[94]	299
300	Port Huron, Mich.	31,361	32,628,820	88	12	May 1	July 1	Aug. 1	1	14.48	10.25	7.84	N	32.57	100	32.57		300
301	Newburgh, N. Y.[20]	31,275	40,550,500	96	4	Jan. 1	Mar. 21	Apr. 26	1	13.20	9.89	11.86	—	34.95	83	29.01		301
302	Marion, Ohio	31,084	Not reporting															302
303	Bloomington, Ill.[95]	30,930	19,312,048	74	26	Apr. 30	June 1	——	2	22.00	18.00	5.00	N	45.00	50	22.50		303
304	Hagerstown, Md.[96]	30,861	39,600,000	76	24	Apr. 1	June 1	Jan. 1	1	8.50	—	11.00	2.30	21.80	100	21.80		304
305	Bellingham, Wash.	30,823	13,134,944	74	26	Jan. 1	Mar. 1	Nov. 30	2	23.82	10.00	12.98	3.66	50.46	43	21.70		305
306	Baton Rouge, La.	30,729	Not reporting															306
307	Newark, Ohio	30,596	31,526,190	89	11	Jan. 1	Dec. 1	Dec. 20	2	5.24	8.46	2.80	N	16.50	80	13.20		307
308	Everett, Wash.[97]	30,567	14,606,464	70	30	Jan. 1	Feb. 15	May 31	2	25.80	20.00	11.50	3.50	60.80	44	26.75		308
309	Santa Ana, Cal.[98]	30,322	24,448,103	—	—	July 1	Nov. 1	Dec. 5	2	15.90	21.70	13.40	N	51.00	50	25.50		309
310	Alton, Ill.[99]	30,151	16,591,300	71	29	Apr. 1	May 1	June 1	2	18.00	22.50	6.30	N	46.80	50	23.40		310

† For detailed explanation see page 595.

§ In some cities the assessed value for city purposes is a different percentage of true value than the county assessment. In such cities the assessment ratio shown is the weighted average of the several ratios of assessment.

[93]**Sioux Falls.** *Homestead exemption:* First $5,000 of assessed value exempt from state tax only.

[94]**Fort Smith.** Legal basis of assessment is 50 per cent of true value. *Homestead exemption:* First $1,000 of assessed value exempt from state tax only.

[95]**Bloomington.** City rate includes $4.50 sanitary district and $3.00 township rates.

[96]**Hagerstown.** School rate included in county tax.

[97]**Everett, Washington.** City rate includes $3.00 port district rate.

[98]**Santa Ana.** County rate includes $4.00 metropolitan water and $1.30 flood control and harbor rates.

[99]**Alton.** City rate includes $3.50 town tax.

	Canadian Cities	Population	Assessed Value	Per Cent Realty	Per Cent Personalty	City Fiscal Year Begins	Date City Taxes (or 1st instalment) are Due	1st Date City Taxes are Subject to Penalty	No. of Instalments in which City Taxes are Payable	Actual Tax Rate as Levied Per $1,000 of Assessed Valuation† City	School	Province	Total	Estimated Ratio of Assessed Value to True Value (Per Cent)†	Adjusted Tax Rate on 100% Basis of Assessment	
1	Montreal, Que.[100]	818,577	919,928,481	100	—	May 1	Oct. 1	Oct. 2	1	17.02	12.00	N	29.02	100	29.02	1
2	Toronto, Ont.[101]	626,674	969,686,055	100	—	Jan. 1	May 20	June 20	3	24.50	11.55	N	36.05	100	36.05	2
3	Vancouver, B. C.	246,593	214,081,251	100	—	Jan. 1	Jan. 1	Dec. 31	1	33.60	15.03	N	48.63	70‡	34.32	3
4	Winnipeg, Man.[102]	218,785	199,271,230	100	—	Jan. 1	May 1	Oct. 1	—	17.87	15.53	1.10	34.50	75‡	26.17	4
5	Hamilton, Ont.[103]	153,507	165,620,278	100	—	Jan. 1	Apr. 1	Apr. 16	4	24.16	13.59	N	37.75	100	37.75	5
6	Quebec, Que.	130,594	117,242,085	100	—	May 1	Aug. 1	Nov. 1	—	26.80	10.50	N	37.30	80	29.84	6
7	Ottawa, Ont.[104]	126,872	153,300,542	100	—	Jan. 1	June 18	June 19	2	27.53	11.47	N	39.00	100	39.00	7
8	Windsor, Ont.[105]	102,839	93,466,300	100	—	Jan. 1	June 1	Jan. 1	5	24.20	15.80	N	40.00	100	40.00	8
9	Calgary, Alta.	83,761	55,740,662	100	—	Jan. 1	June 24	June 25	—	25.50	24.50	N	50.00	63‡	31.50	9
10	Edmonton, Alta.	79,197	53,481,590	100	—	Jan. 1	May 16	May 17	4	27.00	27.00	N	54.00	68‡	37.08	10
11	London, Ont.[105]	71,148	82,130,816	100	—	Jan. 1	June 18	June 19	3	24.96	14.94	N	39.90	93	37.31	11
12	Verdun, Que.[106]	60,745	42,317,930	100	—	Jan. 1	Jan. 1	Jan. 2	1	15.00	10.00	N	25.00	80	20.00	12
13	Halifax, N. S.[105]	59,275	59,567,400	100	—	May 1	May 1	Sept. 1	2	24.70	11.50	.90	37.10	100	37.10	13
14	Regina, Sask.[107]	53,209	41,233,870	100	—	Jan. 1	June 30	Jan. 1	2	27.37	20.49	2.14	50.00	65‡	32.50	14
15	St. John, N. B.[105]	47,514	45,172,950	100	—	Jan. 1	Apr. 14	Oct. 14	5	13.20	15.20	12.20	40.60	100	40.60	15
16	Saskatoon, Sask.[105]	43,291	32,376.331	100	—	Jan. 1	July 15	Jan. 1	2	18.70	24.57	2.13	45.40	75‡	34.09	16
17	Victoria, B. C.	39,082	45,378,282	100	—	Jan. 1	Aug. 15	Oct. 4	—	30.56	11.44	N	42.00	78‡	33.12	17
18	Three Rivers, Que.	35,450	Not reporting													18

† For detailed explanation see page 595.

‡ **Vancouver, Winnipeg, Calgary, Edmonton, Regina, Saskatoon, Victoria.** Land is assessed at 100 per cent and improvements at the following figures: Vancouver, 50 per cent; Winnipeg, 66 2/3 per cent; Calgary, 50 per cent; Edmonton, 55 per cent; Regina, 30 per cent; Saskatoon, 60 per cent; Victoria, 65 per cent. Assessment ratios shown are the weighted averages.

[100]**Montreal.** School rate shown is neutral rate. Catholic rate is $7.00 and Protestant rate, $10.00.

[101]**Toronto.** School rate shown is for public schools. Separate school rate is $15.45. Assessed value includes $71,620,184 liable for school tax only and 11.6 per cent business and income.

[102]**Winnipeg.** Assessed value includes 4.5 per cent business tax assessments taxed at various rates ranging from 6 per cent to 20 per cent.

[103]**Hamilton.** Assessed value includes 9 per cent business and income. School rate shown is public school rate.

[104]**Ottawa.** Assessed value includes 9 per cent business and income. School rate shown is for public schools. Separate school rate is $14.80 (total rate, $46.28).

[105]**Windsor, London, Halifax, St. John, Saskatoon.** Realty valuation includes 12 per cent business and income in Windsor, 10 per cent in London, 18 per cent in Halifax, 27 per cent in St. John, and 1.2 per cent in Saskatoon.

[106]**Verdun.** School rate shown is Protestant rate. Catholic school rate is $8.00 and Neutral $12.00. Realty assessment includes 2.8 per cent business.

[107]**Regina.** School rate shown is for public schools. Separate school rate is $21.00 (total rate $56.90).

Recent News Reviewed

November Election Results

Council-Manager Plan Votes

By H. M. OLMSTED

Yonkers, New York, (134,646 population) at the November 8th election adopted the council-manager plan, with proportional representation, by a vote of 24,072 to 21,169. This was the third vote on the subject in the last two years.

The successful vote in Yonkers brings the total of manager cities to 477, of which 456 are in this country, sixteen in Canada, four in Ireland, and one in Puerto Rico. In addition, seven counties also operate under the manager plan.

The four Massachusetts cities which voted on the manager plan failed to adopt it. The votes by which it was defeated were (unofficially): Cambridge, 21,722 to 19,955; Quincy, 17,029 to 11,598; Chicopee, 7,843 to 7,192; and Northampton, 4,733 to 3,499. Cambridge, Quincy, and Northampton voted on Plan E charters, including both the city manager plan and proportional representation; Chicopee voted on Plan D, providing for the manager plan only.

Greenwood, S. C., (11,020 population) favored a council-manager plan by an advisory vote of 623 to 115, but will require the approval of the state legislature before the plan can be put into effect.

Paducah, Kentucky, (33,541) voted to retain its manager government, while Ashland, Kentucky, (29,074) decided to abandon it (4,303 to 3,785).

Traverse City, Michigan, (12,539), elected an able commission of nine men to draft a charter. An active campaign for charter revision and the manager plan was conducted and there was little opposition at the election.

Battle Creek, Michigan, (43,757) defeated a proposal for the election of a charter commission, which would have been expected to draft a manager charter.

South Euclid, Ohio, (4,399) voted in favor of a charter commission, by 1,183 to 520. The manager plan is expected to have substantial support.

Jackson, Michigan, (55,187), voted for charter revision, 6,785 to 5,178, and elected a charter commission. Jackson has the manager plan under a twenty-four-year-old charter which proponents of charter revision feel needs modernization.

Hutchinson, Kansas, (27,085) defeated a council-manager proposal by a two-to-one vote. Overconfidence and inadequate efforts to explain the plan, as against active political opposition, especially just prior to the election, are reported to have been largely responsible for the defeat. An educational campaign is expected to be conducted in preparation for another election on the issue.

In Knoxville, Tennessee, (105,802) which was deprived of its city-manager plan by action of the state legislature a year ago, Mayor Mynatt has announced that he will submit a bill to re-establish the manager plan; and it is expected that the bill will later come to the city council for action. The legislative candidates at the recent election were reported as pledging their support of the plan if the council favors it.

The borough council of Boyertown, Pennsylvania, on November 7th adopted the manager plan by ordinance, in a close vote, making their borough the third in Berks County to

adopt the plan. The manager must be an engineer and a resident.

In the town of Norwood, Massachusetts, the selectmen who dismissed the town manager were recalled by the voters in October and a new board favorable to the town manager was elected.

In Washington, D. C., city-manager government was advocated by Rufus S. Lusk, president of the Washington Taxpayers' Association, in an address before the American Business Club.

The New York Amendments[1]

The voters of the state of New York showed a high degree of intelligent discrimination in defeating the three proposed constitutional amendments that would have abolished proportional representation, established an inequitable reapportionment plan, and added to the power of the courts to hamper administrative agencies, while they approved the labor "bill of rights," social welfare, transit financing for unification, housing, grade crossing elimination, and the general or "omnibus" amendments. The last two mentioned are subject to considerable criticism; but the three defeated amendments were particularly objectionable.

Merit System Gains

Adoption of new civil service provisions in eight cities and one county, and extension of the merit system in three cities at the November elections were reported today by the Civil Service Assembly of the United States and Canada.

Six New Jersey cities voted to place all municipal employees under civil service. Monmouth County, N. J., also made the same provision. However, eleven New Jersey cities rejected civil service proposals at the polls; according to the national Civil Service Reform League, only three rejections had occurred in the last twenty-seven years. Millburn, Park Ridge, Rutherford, Teaneck, West Orange, and Wood Ridge are the municipalities that adopted the merit system; it lost in Bayonne, Belleville, Denville, East Rutherford, Garfield, Hawthorne, Madison, Passaic, Dunellen, Fairlawn, and Bergenfield. Under the civil service law of New Jersey the state Civil Service Commission administers the local personnel system where a city so elects. There is no provision for local commissions.

Highland Park, Michigan, approved a merit system for all city employees without qualifying examinations, while Garden City, in the same state, voted to place the position of chief of police under civil service.

Other civil service gains included the extension of the system in Detroit to cover employees of the municipal house of correction, thus bringing virtually all Detroit city departments under the merit system.

Cleveland voters approved an amendment to their city charter which, by extending the merit system to some 5,000 unskilled employees and several small categories in the city service, brings under the merit system all but policy-determining officials. The amendment also requires the civil service commission to classify all positions in the classified service and the city council to establish salary schedules so that the same rate of pay shall apply to like services, and provides an effective promotional system within the civil service.

In Portland, Oregon, voters approved an amendment to the city charter permitting the civil service commission to prescribe any qualifications which it deems proper for any classified civil service position. The amendment also provided definite age limits for members of the fire department.

The addition of the eight cities brings the total number adopting civil service provisions during 1938 to sixteen.

Other Election Results[2]

Massachusetts adopted a proposal for biennial legislative sessions, instead of annual. Oklahoma defeated a plan to reduce the size of the legislature. The plan called for the election of one member of the house of representatives for each county regardless of population.

California and Washington defeated restrictive labor measures as to picketing and the conduct of strikes; but Oregon adopted an anti-labor measure drastically restricting picketing, boycotts and union funds.

California voters approved a referred

[1]For a description of these amendments see NATIONAL MUNICIPAL REVIEW for September 1938, pages 432 and 456; also page 592 of this issue.

[2]See also pp. 615 and 616.

measure to abolish its "temporary" state relief administration, set up in 1936, and empowered lawmakers to deal with unemployment relief, thus paving the way to integrate the state's entire welfare program as some thirty states have done the past two or three years. Michigan voters, however, refused to accept a proposition to consolidate the ten state agencies working on various aspects of welfare.

South Dakota voters retained a five-man unemployment compensation commission by defeating a proposal for a one-man commissioner.

Arkansas passed a workmen's compensation measure, Georgia empowered counties to levy taxes for medical care and hospitalization of the indigent sick.

Texans aspiring to public office were relieved of the constitutional requirement to swear they had never fought a duel.

Intergovernmental Relationships Considered at A.M.A.

Among the resolutions adopted at the annual conference of the American Municipal Association in October was one stressing the importance of local self-government. The resolution urged the state leagues and their member municipalities to inform citizens and state officials of the dangers arising from the tendency to centralize at state capitols control over matters which can be administered by local officials under the direct supervision of the citizens of their respective communities.

In connection with relief, however, it was felt that the present program tends to burden local government finances more heavily than can be supported out of local resources. It was, therefore, recommended that the executive committee of the American Municipal Association initiate a thorough joint study by the federal, state, and local governments of this problem to the end that a permanent policy may be formulated, providing for a sound method of financing and the most economical plan of administration.

Inasmuch as approximately 40 per cent of the total motor vehicle traffic was stated to be borne by city and village streets, while a considerably smaller share of motor vehicle revenues is returned to cities and villages, it was resolved that the association collect accurate and complete data as to existing highway aids and policies with respect to the various levels of government and supply such material to each of the state leagues.

In the belief that federal or state taxation of municipal salaries and bonds would raise municipal costs, it was recommended that any proposed change in tax exemption should be compensated for through local taxation of state and federal property, a municipal share of state or federally collected income taxes, or otherwise.

Local Government on the Air in Wales

The National Association of Local Government Officers, in Great Britain, has begun the use of radio to increase the interest and information of the public in municipal government. The NALGO arranged with the BBC for a series of weekly broadcasts from the Welsh regional station, beginning October 12th, under the general title of "Getting and Spending the Rates." The experiment in Wales is expected to be the forerunner of more widespread use of radio for this purpose.

Government and Electric Power

A nonpartisan appraisal of the relation of government to the electric light and power industry is to be undertaken by a special committee appointed by the Twentieth Century Fund, according to a recent announcement by Evans Clark, executive director. J. Henry Scattergood, former public service commissioner of Pennsylvania and a director of several corporations, is chairman of the committee, which consists of seven members representing both the utility company and the public point of view. The study is not for the mere exposure of evils, but is for the sake of sound and constructive future policies.

Rutgers Course for Local Finance Officers

A basic eight-weeks training course for municipal finance officers will be offered during December and January by the university extension division of Rutgers University, New Brunswick, New Jersey. It is intended for members of municipal governing bodies, auditors, comptrollers, treasurers and their assistants, and is planned in coöperation with the Municipal Finance Officers' Association of New Jersey, affiliated with the State League

of Municipalities. The course will be given in Trenton and in Newark.

State Police Organize to Solve Interstate Problems

Appointment of five regional chairmen on November 7th marked the final step in the organization of the new State and Provincial Police and Highway Patrol Executives, according to announcement of the International Association of Chiefs of Police.

The state and provincial police group was formed recently as a branch of the International Association of Chiefs of Police, to cooperate in the solution of crime and highway safety problems of more than one-state concern. The new organization has mapped the United States and Canadian provinces into five regions to carry out the plan, which will require perfection of an efficient information exchange. Major emphasis will fall on encouraging the development of interstate teletypewriter communication and interstate radio blockades, which have proved beneficial on the east and west coasts and in the middle west.

County and Township News

By PAUL W. WAGER

Another California County Wants a Manager

There has recently been placed before the Butte County Board of Supervisors the recommendation of the grand jury and the Butte County Progress Council that it appoint an executive secretary to act as manager. A salary of at least $4,500 a year is recommended. The same groups also urged the reorganization of the county medical service. They recommended the appointment of a full-time county physician and surgeon at a salary of $3,000 a year and mileage who should not be permitted to engage in private practice.

County Affairs Considered in Virginia

The annual convention of the League of Virginia Counties was held at Virginia Beach, December 1st and 2nd. Advance announcements indicated that this should be one of the most important meetings in the history of the League because of the fact that county government in Virginia again is receiving much consideration.

Two Amendments Ratified in North Carolina

At the recent November general election the voters of North Carolina ratified two amendments to the state constitution. One extended the terms of office of sheriff and coroner from two to four years. The clerk of the Superior Court has heretofore been elected for a four-year team, so that now all the constitutional officers of the county in North Carolina will enjoy a four-year term. It was the intention of the originators of the amendment that the election should not occur in the years of a presidential and gubernatorial election, but it may not work out that way, for the court may not rule that those officers elected this fall can serve four years.

The second amendment authorized the creation of a state department of justice. While such a department could have been created by statute the amendment removes all doubt as to constitutionality and permits as sweeping a reorganization as the legislature is disposed to effect. It is almost certain that a bureau of investigation and identification will be set up in the office of the attorney-general, and quite likely the attorney-general will be given more effective control over all prosecutions.

Centralized Purchasing Produces Large Savings in a Pennsylvania County

In the light of the experience of Fayette County, Pennsylvania, there is no doubt that a centralized purchasing system provides a short route to substantial savings in counties where supplies and materials are now bought individually by the various courthouse offices. Conservative estimates show that more than $5,000 a year is being saved for the Fayette County taxpayers as a result of the plan.

The present board of county commissioners inaugurated the system upon starting its current term in 1936, giving the chief clerk authority to do the buying for all courthouse offices, at no additional salary. The effects of the change were immediate. As compared with purchases amounting to

$16,507.35 for 1935, the cost of the same purchases made for the various departments during the first year of centralized, long-range buying dropped to $8,466.53. Moreover, the purchasing agent, after careful comparison of all purchases for the two years, conservatively calculates the average savings at $5,257.57 a year, with due allowances made for all commodities which normally decreased in price during 1937. The estimate, incidentally, does not include a $500 increase in inventory built up during 1937.

The almost unbelievably high percentage of savings in Fayette County has been due entirely to the change from a grossly inefficient system of buying in each department —without regard to price and just as the various items were needed—to a system of centralized buying.

Your Dollar's Worth

Montana Lengthens Terms of County Officers

At the general election on November 8th the Montana electorate ratified a constitutional amendment lengthening the terms of most of the county officers from two to four years. The officers affected are sheriff, treasurer, clerk and recorder, assessor, surveyor, coroner, superintendent of schools, and public administrator. The amendment did not cover the county auditor, the county attorney, the constables, or the justices of the peace, all of whom are now chosen for two-year terms. Only four of the more populous counties now elect a county auditor. It is probable that the extended term will not apply to those officers chosen at the recent election, those chosen in 1940 being the first to enjoy the longer term. However, the court may rule otherwise.

R. R. Renne

Montana State College

City-County Consolidation Favored in California

Declaring themselves opposed to the proposed merger of Burlingame and San Mateo, the city officials of Burlingame have expressed themselves more in favor of the suggested consolidation of all of San Mateo County into a city-county form of government similar to that of San Francisco, reports the *Burlingame Advance*. If the two cities are merged, one must lose its identity whereas under a county-wide consolidation each community could keep its individuality. Moreover, it is recognized that the various governmental units on this small peninsula should be consolidated to cut down expenses.

Abolition of J. P. Courts in Knox County, Tennessee, Seems Assured

Enactment of a General Sessions Court law for Knox County (Knoxville), Tennessee, at the next session of the general assembly now appears certain. The six state legislators elected from Knox County unanimously pledged their support of the proposed General Sessions Court bill as drafted by the Knox County Bar Association. The proposed bill would transfer all civil and criminal judicial powers of the justices of the peace to a General Sessions Court, composed of three salaried judges. The first judges are to be appointed by the governor and their successors are to be popularly elected. Revenues in excess of salaries are to be turned into the county treasury. The plan is patterned after the Davidson County (Nashville) court, which is said to be operating successfully since its establishment less than two years ago. Proponents of the General Sessions Court claim that it will eliminate the fee-grabbing activities that have been prevalent in the Knox County magistrate courts, improve the present system of recording cases, and end the large annual appropriations necessary to cover costs in cases where the defendant is unable to pay. The justices of the peace will retain their legislative powers as members of the quarterly court. Since the General Sessions Court was a predominant issue in the local race for the state legislature, the election of candidates pledged to its support may be viewed as popular censure of the justice of the peace courts.

Lyndon E. Abbott

Tennessee Valley Authority

Few Fiscal Amendments Voted in November

California Defeats Pension and Tax Plans

By WADE S. SMITH

With all but seven of the forty-eight states submitting constitutional amendments or initiative measures to their voters on November 8th, a surprisingly small number of proposals were added to the states' organic and statutory law. No new tax rate limitation measures were adopted (although Washington's forty-mill limit law was amended and re-enacted) and there were no additions to the list of states having homestead tax exemption (although Florida and Louisiana both enlarged the scope of existing exemptions).

In California the $30-every-Thursday pension plan for all residents over fifty years of age was decisively defeated, but in Colorado the voters refused to remove from the state constitution the present pension plan and place pensions under the jurisdiction of the legislature. Oregon rejected a pension plan of the Townsend type which would have been financed by a 2 per cent transactions tax, but instructed the legislature to ask Congress to call a constitutional convention to consider the Townsend plan. Nebraska refused to license slot machines to finance old-age pensions. Missouri reduced eligibility age for old-age pensions from seventy to sixty-five years of age, while in North Dakota old-age pensions were raised from $30 to $40 a month. In Arkansas an old-age assistance plan was ruled off the ballot prior to the election.

Four states—all of those submitting this type of measure—voted to end diversion of gasoline tax funds. They were Alabama, California, New Hampshire, and Michigan. Each specifically earmarked gasoline tax revenues for road and highway purposes.

In Arizona voters defeated the only new homestead tax exemption measure to be submitted, a proposal which would have exempted up to $5,000 "true valuation" of owner-occupied property. The voters of this state also rejected a highly complicated tax limitation proposal which would have placed rate limitations on various excise taxes as well as on ad valorem levies. The measures were so obviously detrimental to state and local finances that they were opposed by virtually all the taxpayers' and civic organizations in the state.

The single-tax proposal, which has been submitted to California voters periodically in the past, was again overwhelmingly defeated. The measure as submitted this year would have repealed the unpopular sales tax, granted a $1,000 homestead exemption, and shifted the ad valorem property tax to land alone over a ten-year adjustment period. The state's present revenue system is highly diversified, and the sales tax has been instrumental in rehabilitating the state's finances and particularly in relieving local property levies of a substantial portion of the burden for schools.

The re-enactment of Washington's forty-mill tax rate limit continues the over-all limitation which has wrought such havoc in this state, although with an amendment which may relieve the pressure on some units. The new law, which like prior ones was an initiative measure, gives the state some flexibility in the allocation of the two mills formerly allocated to the state for higher educational purposes. The two mills may now be allocated to cities or towns. The additional millage would be of little use to a seriously involved situation such as Seattle, but may be of assistance to less hard pressed municipalities.

An amendment authorizing a graduated net income tax in Washington was defeated. New Hampshire defeated a tax reform amendment which would have authorized graduated income and inheritance taxes, a limited sales tax and classification of timber property, stock in trade, and machinery. Maryland rejected a graduated income tax.

By and large, the election results seem to indicate a trend away from the tax exemption and tax rate limitation legislation so popular a few years ago. On the other hand, even though the two west coast pension plans of least desirability were defeated, the trend toward enlarging the scope of old-age pensions and making the benefits more generous than the basic scale provided in the federal social security program was quite apparent. In particular, the failure of Colorado voters to put their highly expensive pension plan under legislative control is to be regretted. The

existing measure has seriously weakened the general fund's fiscal position, and a more workable system was expected to result from transfer of the plan from the constitution to statute, where it would be susceptible of legislative control.

Also unfortunate is the evident trend toward further earmarking of revenues for specific purposes, as shown by the anti-gasoline tax diversion measures adopted. Earmarking of funds has proven pretty consistently to be an unwise accounting practice, and the gasoline tax in particular has been an important factor in permitting a continuation of state activities in a number of depression-born crises in recent years. On the whole, however, the voters appear to have exercised a fairly commendable attitude, with the overwhelming majority of questionable measures defeated.

EDITOR'S NOTE.—A description of the amendments providing new municipal finance provisions for the constitution of New York State will be found on page 592.

P. R. Ban Overwhelmed in New York

Cities Vote on P. R.

By GEORGE H. HALLETT, JR.

Amendment number 7, which would have prohibited the future use of proportional representation for any election in the state, was voted down by the electors of New York on November 8th by more than two to one. This and two other amendments (number 2 on reapportionment and number 5 on the judiciary) were the only ones defeated of the nine questions submitted by the state constitutional convention.

As we go to press the total vote has not been announced even unofficially. The complete official New York City vote was 355,031 for the ban, 775,038 against it. The vote outside New York City, with returns from less than a fifth of the election districts still missing, was 236,789 for and 655,481 against, making an incomplete total of 591,820 to 1,430,519.

The closer vote in New York City is explained by the fact that large parts of the Tammany organization in Manhattan and its Democratic allies in other boroughs disregarded the official opposition of the state Democratic platform and worked hard, as expected, for the amendment's adoption. Nevertheless the ban was defeated in every borough, including Richmond (Staten Island), which had not given P. R. a majority when it was adopted two years before. The Bronx and Brooklyn defeated it by more than two to one.

The issue, of course, was home rule on P. R. rather than the merits of P. R. itself, but a gratifying majority throughout the state has recorded itself as willing to let the plan be tried wherever the voters desire it. The net result of the political attack on New York City's promising experiment has been to give P. R. several million dollars worth of free and favorable advertising.

Yonkers Adopts P. R. and Manager Plan

On the same day that the voters of New York State voted down the proposed ban on P. R., the voters of Yonkers, New York, adopted it for future elections of their common council. They did so by approving a comprehensive city charter amendment which provided also for the city manager plan of government. The vote was 24,072 to 21,160.

This was Yonkers' fourth vote on the adoption of the city manager plan and its second on the manager plan with P. R. A proposal very similar to the one just adopted was narrowly defeated a year ago. An informative account of this year's successful effort will be found on page 569.

Yonkers is a city of about 135,000 population according to the 1930 census and ranks next after New York, Cincinnati, and Toledo in size in the roster of American P. R. cities. It lies on the Hudson River immediately north of New York City. Since it will hold its first P. R. election on the same day as New York's second next November, plans are being made for a joint educational campaign for the two cities.

The Yonkers P. R. rules are patterned closely in most respects after those of New York. The two are alike in prescribing a fixed election quota and a number of members determined by the number of times this quota is contained in the total valid vote. In Yonkers the nearest odd number to the

quotient will always be taken as the number of members to be elected, so as to avoid the deadlocks which an even membership might produce. The quota will be ten thousand, which is expected to produce a common council of seven or five.

The Yonkers P. R. ballot will be completely nonpartisan. Any three hundred voters on the preceding registration list will be able to nominate a candidate, with the usual rule that no voter may sign petitions for more than one.

Vacancies will be filled by recounts, according to the P. R. rules, of the ballots which helped to elect the vacating member or members, together with the ballots which became exhausted at the preceding election. This provision has the effect of allowing those who voted at the preceding election but are not represented by the councilmen remaining in office to fill the vacant seats with their favorite candidates among those who were unsuccessful at the regular election and are still eligible.

Massachusetts Cities Defeat Plan E

Three Massachusetts cities, Cambridge, Quincy, and Northampton, voted—unsuccessfully—on November 8th on the adoption of a Plan E charter—an optional form of city government providing for the city manager plan and proportional representation. In Cambridge the vote was extremely close—21,722 to 19,955; in Northampton the vote was 4,733 to 3,499, and in Quincy, 17,029 to 11,598.

The campaign in Cambridge, led by Dean James M. Landis of the Harvard Law School, was a spirited one. One of the strongest opponents of the new charter was the city council. Failing in its attempts to keep the referendum off the ballot, the council passed a resolution requesting the state to make a new municipality of Harvard University—from whence, it said, sprang the Plan E idea. This proposal was promptly taken up by the students of Harvard and Massachusetts Institute of Technology, putting the whole matter of city management and P. R. for Cambridge on the front pages of the newspapers the country over. Opposition also came from the Democratic organization and from city employees—who feared (with little reason) the loss of their jobs.

It is interesting to note that the total vote on Plan E in Cambridge was far in excess of the total vote on each of eight other referenda. The *Boston Post* said, "The margin of 1,328 [official count 1,767] for the 'no' vote, with more than 40,000 ballots cast, was regarded as a moral victory for the Plan E group. Pre-election estimates had predicted defeat by a sizeable margin, but the results were in doubt until the final precincts had been counted." Plan E proponents have already announced that the fight will continue.

Northampton also conducted an energetic campaign. According to the Northampton correspondent of the *Springfield Republican*, "Campaigning on this question . . . was bitter, especially in the final hours and most of the verbal arguments about the polling places arose over this matter." The Democratic organization made the question a party issue, stating that the proponents of the plan were chiefly Republicans. Had a few more days been available to combat the false statements circulated at the last moment, victory would probably have been assured.

In Quincy the campaign was conducted by the Quincy Taxpayers Association, of which William M. Edmonston is executive secretary. At the association's annual meeting held shortly after the election it was voted to start an educational campaign immediately and place the issue on the ballot again in 1940.

Schenectady's First P. R. Campaign

The first attempt to adopt proportional representation in Schenectady failed on November 8th, when the voters rejected a proposed local law to adopt that method as the means of electing the city council. The vote, which was considerably heavier than is usual on local propositions, was "no", 13,591; "yes", 10,249. Sixteen thousand did not vote on this question.

Schenectady adopted "Plan C" in the election of 1934 and is still operating under it. This plan provides for a city manager, six councilmen, and a mayor who is a member of the council and acts as its chairman. The councilmen are elected at large and the mayor is elected separately. Council terms are four years and staggered so that three councilmen are elected in each odd-numbered year.

The proposed local P. R. law would have

increased the number of councilmen to nine, to be elected at large by P. R., and would have had the mayor chosen by the council from among its own number. It would also have changed the terms of office to two years, running concurrently.

This proposed law was sponsored by the Citizens Council for Proportional Representation, a nonpartisan group formed for the purpose. Operating under section 19-a of the city home rule law, this group submitted the proposed law to the city council in the form of a petition signed by more than 10 per cent of the city's registered voters. When the council refused to put this question on the ballot for a vote of the people, the Citizens Council submitted a second petition signed by an additional 5 per cent of the registered voters, thus forcing the question onto the ballot.

A taxpayer's action was brought to prevent a vote on the question but failed when Supreme Court Justice O. Byron Brewster gave a decision in favor of the Citizens Council. This decision was upheld in the appellate division and by the court of appeals.

The Republican organization, which in 1935 and 1937 polled 36 per cent and 46 per cent of the votes, respectively, and yet won nine out of ten places because of a divided opposition, began an intensive drive five days before election to defeat the P. R. law.

By radio, direct mail, a house-to-house canvass and by newspaper publicity they branded P. R. "radical and un-American," "a minority system, which would result in electing Communists, Socialists, and the like to the council." The timing of their drive made effective rebuttal impossible, though a statement of the case for P. R. was printed in leaflet form and widely distributed.

In addition the situation was confused by the presence on the ballot of nine New York State constitutional amendments, and particularly by number 7, which required a "no" vote to make P. R. possible anywhere in the state while a "yes" vote was required for its adoption in Schenectady. These circumstances combined to defeat the P. R. law, but the "yes" vote was so large as to convince the Citizens Council that next year they will win. Work has already begun on the 1939 campaign, morale is exceptionally high, and we are confident that, like Yonkers, we will adopt P. R. on our second try.

R. K. Hamlen, *Chairman*
Schenectady Citizens Council for P. R.

Henry Bentley, the Great Strategist of P. R.

The untimely death on October 21st of Henry Bentley, first chairman of the Cincinnati Charter Committee, robbed the proportional representation movement of one of its greatest figures. Aroused to action originally by the toll of human misery exacted by political machine rule, he helped to organize the spectacular Cincinnati charter revolt in 1924 and gave the phenomenal good government regime which followed and still continues the full benefit of his unusual talents until the day of his death.

The clear-eyed wisdom of Henry Bentley had much to do with the numerous critical decisions which raised one of the worst governed cities in the country to the pinnacle of the best and which have kept it there for thirteen years. So great was the reliance on his advice that he was often called jestingly "the reform boss of Cincinnati."

When P. R. was attacked by machine politicians in the primary of 1936, he was one of the leaders in its vigorous and successful defense. He was a member of the council of the Proportional Representation League from 1929, and of its board of trustees from 1934, till the time of his death. His shrewd analysis of Cincinnati elections and the effects of P. R. have appeared from time to time in the columns of the Proportional Representation and National Municipal Reviews. He was called frequently to other cities to guide them in their efforts to emulate Cincinnati's example. He helped measurably to prepare the way for the adoption of P. R. and the new charter in New York.

It may truthfully be said that Henry Bentley's life continues as an integral part of the renaissance of municipal government throughout the United States. He established his policies so well that their execution will continue without his words to urge them.

G. H.

Highway Zoning Sustained by California Court

Design in Community Planning Upheld for Monterey County

By ALBERT S. BARD

In a short decision full of good sense County Judge Maurice T. Dooling, Jr., supports a Monterey County (Calif.) highway zoning ordinance which places the community interest in the appearance of the highway and its abutting strips paramount over the desire or whim of the abutting private owner. The case is *Monterey County v. Bassett,* decided in October 1938. It involves protection to the San Simeon Highway along the California coast.

In an opinion of only slightly over five hundred words Judge Dooling deals with the question of "esthetics and the constitution"; the commercial asset to a community and to private owners of sightliness in their highways, buildings, and structures; the value of the tourist trade; the pioneering in community planning embodied in the Monterey ordinance; the wholesome evolution in the judicial attitude toward community planning (including civic design) and toward the police-power; and concludes with a delightful hint to judges of the higher courts that if they overrule him, as they have power to do, he will still be right and they wrong, and that the judgment of time will so show.

With the significance of the case before him, as thus briefly summarized, the reader will wish to know what, concretely, are its facts.

The defendant, Bassett, had an automobile service station adjoining the San Simeon or Coast Highway in Monterey County. When in 1934 the county adopted an amendment to its zoning ordinance this business was included in a highway commercial district. Later Bassett decided he would like to move, and he did, moving his station a half-mile down the road into an agricultural district. The little formality of securing a permit, or of obtaining a reclassification under the zoning ordinance of the new location, was ignored. Thereupon the county sued to enjoin Bassett; Bassett demurred to the complaint, claiming the ordinance to be unconstitutional; and now Judge Dooling overrules the demurrer, with the opinion above, holding the ordinance to be a valid exercise of the police-power.

It is a pity that the entire opinion cannot be quoted. But the following extracts will indicate its good sense:

> Basically the question here involved is this: Can the Board of Supervisors of Monterey County constitutionally impose certain building regulations upon the owners of property along the San Simeon Highway for the purposing of protecting the natural beauties of the section traversed by it? . . . The purpose of the questioned regulations is expressed in section 14a as follows: "to protect adjoining property values, or the investment of public funds spent in the construction of scenic roads, or the general welfare inherent in an orderly and decent treatment of the scenery of the state of California, by insuring buildings in good taste, proper proportion, and in harmony with their surroundings."
>
> Any person of average sensibilities who has seen so many of our highways defaced with the customary clutter of hot-dog stands and other commercially used eye-sores and architectural monstrosities must have sympathy for the purpose so expressed. However, the ordinance must be recognized as a pioneering effort in the field of police regulation, and the question remains: Can such a purpose be constitutionally accomplished?
>
> I take it as settled that the police power cannot be exerted constitutionally for purely esthetic reasons. But what of the case where the esthetic affects property values and general economic welfare? . . .
>
> I am convinced that within reasonable limits such regulation should be sustained, and I have accordingly decided to overrule the demurrer. Perhaps a higher court will decide that in doing so I have attempted to force the hands of the clock forward too rapidly. If so, I am still confident that time will ultimately justify my judgment.

We might remind the reader that the Chevrolet roof-sign which offended Boston for so many years was finally banished on purely esthetic grounds. Its commercial propaganda was inconsistent with the dignity of the Massachusetts State House and neighborhood (*General Outdoor Advertising Co. v. Department of Public Works,* 289 Mass. 149).

Research Bureaus Tackle Questions on the Ballot

Analyses of Questions Before Voters Make for More Intelligent Action

Research Groups Meet

Word comes that the chamber of commerce of one municipality in New York State is hiring independent outside experts to examine the proposed city budget. They want to know what it's all about, and they are willing to spend money to find out.

The action brings into sharper focus than ever the value of municipal research bureaus, which consider it all in the day's work to supply such nonpartisan information to any inquiring mind desiring it. The short ballot advocates have not suggested curtailing the annual grist of technical charter changes, constitutional amendments, bond issues, and other substantive questions on which the poor addled voter is expected to deliver considered decision every November. This takes its place with budgets and annual reports and council meetings as one more phase of the citizen's problem. Who's to tell him what it's all about?

The research bureaus have just been tackling the November ballot. In New York the Schenectady bureau chose to keep out of the hot sun of controversy over the nine constitutional amendments offered the voters by the state's constitutional convention,[1] and thus made no recommendations for or against, but it devoted three pamphlet pages to a description of the contents of the amendments and on a fourth page presented specific recommendations made by eleven representative political and citizen organizations. The Buffalo bureau made similar analyses in successive bulletins, but took its stand with the Citizens' Union of New York City on how to vote. The Citizens' Union, though not strictly a research organization, has been doing yeoman work in its exhaustive, authoritative, albeit practical, yearly recommendations to New York City voters.

In Michigan the ballot was weighted down with only four substantive proposals. The Detroit bureau's "Just a Second" pointed out for the unwary that one of the amendments, popularly titled "the firemen's three-platoon plan," in reality concealed a program of labor relations for all city employees engaged in local city activities. Thus to strip programs and parties of their catchwords, revealing the underlying true implications, is a service desperately needed in every phase of civic life. The Detroit bureau adopts an informal editorialized method in discussing the ballot, which loses the sheer objectivity of the purely descriptive manner, but gains in clarity for the voter who reads and runs.

Research bureaus all over the country put out election releases similar to those in Detroit and New York but these were singled out to show the methods and the trends. That voters in California turned down $30-every-Thursday and voters in New York spurned the P. R. ban, a dangerous judiciary amendment, and a lopsided legislative reapportionment must indicate that educational work by nonpartisan agencies can be effective. (This is not to imply that the research bureaus alone were responsible for all the intelligent voting last month!)

The elections also brought forth from some bureaus a consideration of the cost of voting in this country. The Citizens' League of Cleveland found that Ohio election costs are too high, and to prove it published tables showing costs elsewhere in the country. The average annual cost of one vote in Ohio is $1.06, although St. Louis wins some sort of country-wide booby prize with $2.14 a vote. The secretaries of state in many states have in their possession election cost figures for their state, and it was from this reservoir that the Cleveland league's figures were taken. The bulletin points out six concrete ways in which the cost of that standard American commodity, the vote, may be reduced. Centralized purchasing (of ballots) is one of them!

National Research Group Meets

Old-timers in the Governmental Research Association wandered memory lane last week at the National Municipal League's Baltimore conference on government. The first meeting of the GRA was held in Baltimore in 1914, making the organization just a quarter of a

[1] See pages 592 and 611.

century old at its twenty-seventh meeting two months ago in Princeton, New Jersey.

The silver jubilee of the GRA was an appropriate time to take stock of its phenomenal growth since that first Baltimore meeting. Statistics for September's conference at the Princeton Inn show that a total of two hundred registered during the four-day conference, while the average attendance at all of the sessions was one hundred, both of them record-breaking figures.

Unemployment relief and social security were headline attractions at Princeton, both of them topics unheard of in 1914 except, in the case of the latter, by "visionaries" and "radicals." Carl Herbert, director of the St. Paul Bureau of Municipal Research, presided, and outlined to the conference the statement on relief which had been presented early this past spring to the United States Senate Committee on Unemployment by some eighteen directors of governmental research bureaus. Several local bureau directors reported on the relief question in their own communities. Storm center of the session was Nels Anderson, chief of the labor relations section of WPA and proponent of "The Right to Work" (he is the author of a book so entitled) and of a point of view somewhat at variance with the report of the eighteen bureau directors.

At the association's annual banquet awards were made to Donald C. Stone, Joseph Pois, and Professor Robert S. Ford, for "the most noteworthy pieces of governmental research completed by members of the association during 1937," Mr. Stone, of the Public Administration Service, receiving first place certificate for *A Survey of the Police Department of Greenwich, Connecticut.*

Other highlights of the Princeton program (many of them, be it noted, on subjects which would not have been of interest in 1914) were: the address of Dr. William E. Mosher, of the Maxwell School of Syracuse University, on coöperation between political and social sciences in universities and governmental research men connected with other official and unofficial organizations; Princeton Professor J. Douglas Brown's talk on changes in the federal social security act which are now under consideration; discussion of population trends, with Frank Lorimer, consultant to the National Resources Committee on population problems, as principal speaker; Professor Charles E. Merriam's address on the research program of the National Resources Committee, of which he is a member; planning and housing discussions with Philip Cornick, Ernest Fisher, Homer Hoyt of the Federal Housing Administration, Herbert Swan, planning and industrial consultant, Maurice Neufeld of the New Jersey State Planning Board, and Miss Catherine Bauer, director of research for the United States Housing Authority, as speakers; finally, a symposium on recent developments relating to the control of local government finance and an address by Luther Gulick relating to the findings of the Regents Inquiry into the Character and Costs of Public Education in New York State, for which he was research director.

Western Governmental Research Association

The first annual conference of the Western Governmental Research Association was held in Los Angeles on October 27th to 29th. Over a hundred persons interested and engaged in problems of governmental research attended the various sessions.

Theme of the conference was "Unexplored Frontiers of Governmental Research." It was an inquiry into new research programs. Instead of merely reviewing what had been done, the conference was concerned with visualizing what could be done. Speakers at the luncheon and dinner meetings considered the theme generally, while morning and afternoon discussions centered around new problems in specific fields—welfare, finance, personnel, administration, and research techniques.

Guest speakers at the conference were Dr. William E. Mosher, dean, Maxwell School of Citizenship and Public Affairs, Syracuse University, New York; Dr. Joseph Harris, director of research, Committee on Public Administration, Social Science Research Council; Dr. Baldwin M. Woods, chairman of district 10 of the National Resources Committee; and Colonel Wayne Allen, chief administrative officer, Los Angeles County.

The following were elected as officers of the association for the coming year: *president,* Stuart R. Ward, Commonwealth Club of California; *executive secretary,* Samuel C. May, University of California; *executive committee,* Dewey Anderson, Edwin A. Cottrell, Herbert F. Ormsby, John M. Pfiffner, Harry F. Scoville, and Walter C. Thiel.

NEW LONDON FIGHTS A HURRICANE

(Continued from Page 591)

posal system in compliance with state and federal laws." Sub-committee "C" undertook "waterfront development, including both public and private pier reconstruction." Sub-committee "D" inquired about the "repair of city parks and beaches." Sub-committee "E" is interested in the "development and extension of public facilities at Ocean Beach." Sub-committee "F" is looking into "the repair, location, or construction of school buildings which may be in harmony with the general plan of reconstruction." Sub-committee "G" was delegated the job of finance.

Proposals thus far advocate the municipalization of Ocean Beach, the construction of a new garbage disposal plant, the modernizing of the water system, the expansion of school facilities, the widening of main arteries of traffic. These and other reforms under advisement would involve adding two or three million dollars to the present net debt of $1,600,000. Most likely improvement will be made slowly rather than at one stroke.

Because of an efficient city manager government New London has been able to meet the problems brought by its greatest catastrophe. Its populace is thankful.

COMPARATIVE TAX RATES

(Continued from Page 598)

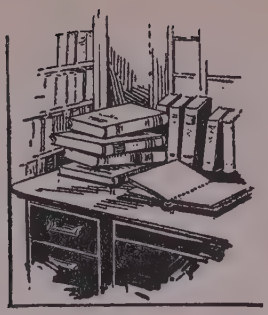
Table V above, showing the per capita assessed values, must be considered with table III showing the increase in the tax rates for the same period.

Group II cities which showed the greatest increase in adjusted tax rate—$1.70—show a very slight decrease in per capita assessed value, .3 per cent. Group I cities show practically no change at all in assessed value. While the increase in the rate of group III cities is shown as only $.72 in table III, group III cities show the greatest increase in assessed value, namely, 2.25 per cent.

Table VI shows the trend of assessed values for the past six years compared with the increase in the adjusted tax rates for the same period. As shown in table I, the assessed values have been practically stationary for the past three years, despite a considerable building program by the federal government.

Table VI shows a rather serious situation facing the larger American cities. Assessed values, upon which the most important source of revenue is based, have decreased about one-fifth, or 18.2 per cent. Whether these assessed values will ever return to their former level is subject to question. If not, then a considerable part of the ability to pay property taxes is lost to these cities. To compensate for this loss, tax rates have increased about one-sixth, or 15.2 per cent. In the smaller cities, the shrinkage in property values has been less, and the increase in the tax rates has been progressively smaller, although all show some increase. It is probable that the larger cities resist efforts to curtail the essential functions of government more than the smaller ones, and further, the larger cities are faced with heavier burdens due to the depression.

Recent Books Reviewed



EDITED BY ELSIE S. PARKER

Public Personnel Problems from the Standpoint of the Operating Officer. By Lewis Meriam. Washington, D. C., Brookings Institution, 1938. 440 pp. $3.00.

It has been Mr. Meriam's objective to write a book which would see public personnel administration as a whole, which would view it primarily from the standpoint of the operating officer, and which would deal with the field simply and realistically. Public personnel administration when seen as a whole, he believes, is divided into three main branches: (1) "operating personnel adminstration"; (2) "control personnel administration"; and (3) "development personnel administration."

The outstanding characteristic of the volume is the shift from the orthodox emphasis upon central or "control" personnel administration to an emphasis upon operating personnel administration. The author justified this departure by pointing out that the intimate association in the United States between public personnel administration and the movement to eliminate spoils has resulted in a preoccupation with "control" features. Once he has established his point of view as that of the operating officer, Mr. Meriam is content to adhere to the conventional series of topics which have become standard items in public personnel discussion. He succeeds, however, in bringing to each problem—classification, selection, salary, hours and conditions of work, retirement, morale, employee organizations and employee political activities—both the unorthodoxy of his own personal point of view and the "practical" viewpoint of the operating officer. His sympathies are definitely with the management unit, but even the advocates of greater centralization of personnel administration will find his comments enlightened by common sense and a rich experience.

On two topics Mr. Meriam dissents from the current majority view among personnel administrators in the United States. In the first instance, he is skeptical about the career service. His fears seem to be based largely upon the attempt by those who are overzealous of the career service concept to import without modification the pattern of the British administrative class, and upon the possibility that universities and colleges may train far too many aspirants for a public career service. No one who has thought carefully about the career service in the United States will disagree with Mr. Meriam's cautions. But the danger of neither seems substantial to this reviewer.

In the second instance, Mr. Meriam forcefully dissents from the current theory that public personnel administration is best conducted when the traditional commission is replaced by a single administrator. He makes an effective case for the retention of the commission as the agency through which "control personnel administration" shall be conducted. He argues that the agency, if it is to control political officers, must have the maximum degree of independence of them; that it must have quasi-legislative powers; that it must exercise quasi-judicial powers; that it must be representative, commanding popular respect and support. The advocates of the single administrator have not yet made an effective rebuttal. Indeed, the proposed model law now under discussion by the National Municipal League, the Civil Service Assembly, and the Civil Service Reform League seems to indicate that the validity of Mr. Meriam's point of view is being partially recognized.

WALLACE S. SAYRE, *Secretary*
Civil Service Commission
of New York City

Building Citizens for a Better City. Budget 1939. Rochester, New York, Board of Education, 1938. 24 pp.

The picture magazines and their predecessors, the tabloids, have builded well. At last even city governments are realizing that, whether they like it or not, man reads and runs—or is it runs and reads? The Rochester Board of Education presents this year, as it has for several years past, a pictorialized budget, quite in the manner of *Life Magazine* itself. Handsome photographs of children in all phases of school activity, plus modest textual inserts describing school aims, effectively sugar-coat the budget, which is separated into its component parts (per pupil costs, tax rate, current income, current expenditure, cost of administration, cost of instruction, cost of auxiliary agencies, cost of operation, cost of maintenance, fixed charges, capital outlay, debt service, capital expenditure, pupil population) in the last half of the report. Pictures and graphs enhance the statistics, too, while a concise and simply written text follows through. The report looks like a magazine, even on the outside, large size, picture book cover, and all.

M. R.

* * *

Government in Small American Cities. Chicago, International City Managers Association, 1938. 37 pp. mimeo. $2.00.

This report is the result of a questionnaire sent out to all cities having a population of from five to ten thousand and is the first attempt made to gather certain personnel and financial data on American cities of that size. Tables include the names of the city clerk and number of full-time employees for 382 cities; also 1937 revenues, expenditures, and indebtedness for 280 cities.

* * *

Detroit Voters and Recent Elections. By Donald S. Hecock, in collaboration with Harry A. Trevelyan. Detroit, Detroit Bureau of Governmental Research, Inc., 1938. 66 pp. $1.00.

The investigation, results of which are contained in this volume, was "undertaken to provide a more factual basis for understanding Detroit politics and dealing with election problems." The authors have assembled much valuable data on the number and location of foreign-born voters, the proportion of eligible voters participating in various elections, those areas in which non-voting is most prevalent, participation of women in voting, amount of independent voting, and the significance of these facts as related to the results of elections. Much of the space of the pamphlet is devoted to charts setting forth these facts in graphic form. Election figures covered reach back as far as 1916.

* * *

Taxpayers' Organizations in the United States. New York, Tax Policy League, 1938. 31 pp. mimeo. Fifty cents.

This is the first time that a register of taxpayers' organizations in this country has been made available for the public. Sixteen national, 78 state, 221 county and township, and 223 city and neighborhood groups are listed. Information is given concerning officers, finances, number of members and purposes of the organization. The groups range in size from less than a dozen to several hundred thousand members. The reduction of taxes, particularly property taxes, is the major objective of most of the groups.

* * *

Recording Council Action in the City Clerk's Office. By Orin F. Nolting and Josephine B. Hollingsworth. Chicago, The International City Managers' Association, 1938. vi, 73 pp. $2.00.

Up to now, little has been published by way of assisting the city clerk in the efficient handling of his many duties. This pamphlet, therefore, fills an empty spot in the city hall library. The report is based on the results of a questionnaire sent to some 150 cities, of which 85 replied. Suggestions are contained on the preparation and organization of business for council action, the city clerk in council meeting, the keeping and indexing of minutes of council meetings, and ordinances, with a final chapter on special problems—the protection of records and legislative procedure. Tables on present methods, in the cities reporting, of recording council action, content and method of handling published proceedings of council, indexing minutes, etc., are also included.

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